



# Instructions for Form 8941

## Credit for Small Employer Health Insurance Premiums

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 8941 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8941](http://www.irs.gov/form8941).

### General Instructions

#### Purpose of Form

Eligible small employers (defined below) use Form 8941 to figure the credit for small employer health insurance premiums for tax years beginning after 2009. For tax years beginning after 2013, the credit is only available for a 2 consecutive tax year credit period. The maximum credit is generally a percentage of premiums the employer paid during the tax year for certain health insurance coverage the employer provided to certain employees enrolled in a qualified health plan offered through a Small Business Health Options Program (SHOP) Marketplace. But the credit may be reduced by limitations based on the employer's full-time equivalent employees, average annual wages, adjusted average premiums, and state premium subsidies and tax credits.



For information about insurance plans offered through a SHOP Marketplace, visit [healthcare.gov](http://healthcare.gov).

For **tax-exempt eligible small employers**, the maximum credit is 35% of premiums paid, is also limited to the amount of certain payroll taxes paid, and is claimed as a refundable credit on Form 990-T, Exempt Organization Business Income Tax Return. A tax-exempt eligible small employer is an eligible small employer described in section 501(c) that is exempt from taxation under section 501(a). A tax-exempt employer not described in section 501(c) is generally not eligible to claim this credit. However, a tax-exempt farmers' cooperative subject to tax under section 1381 may be able to claim the credit as a general business credit as discussed next.

For **all other eligible small employers**, the maximum credit is 50% of premiums paid, can be taken against both regular and alternative minimum tax, and is claimed as part of the general business credit on Form 3800.



Partnerships, S corporations, cooperatives, estates, trusts, and tax-exempt eligible small employers must file this form to claim the credit. All other taxpayers must not complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they

must report this credit directly on line 4h in Part III of Form 3800, General Business Credit.

### Eligible Small Employers

You are an eligible small employer for the tax year if you meet the following three requirements.

**1. You paid premiums for employee health insurance coverage under a qualifying arrangement.** A qualifying arrangement is generally an arrangement that requires you to pay a uniform percentage (not less than 50%) of the premium cost for each enrolled employee's health insurance coverage (defined later). However, an arrangement that requires you to pay a uniform premium for each enrolled employee (composite billing) and offers different tiers of coverage (for example, employee-only, dependent, and family coverage) can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for employees not enrolled in employee-only coverage.

In addition, an arrangement that requires you to pay a separate premium for each employee based on age or other factors (list billing) can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for some employees.

For details, see *Employer Premiums Paid, Health Insurance Coverage, and Qualifying Arrangement*, later.

**2. You had fewer than 25 full-time equivalent employees (FTEs) for the tax year.** You may be able to meet this requirement even if you had 25 or more employees. For details, see Worksheets 1 and 2.



Although the term "eligible small employer" is defined in the Internal Revenue Code to include employers with "no more than" 25 FTEs, the phase out of the credit amount operates in such a way that an employer with exactly 25 FTEs is not in fact eligible for the credit.

**3. You paid average annual wages for the tax year of less than \$52,000 per FTE.** For details, see Worksheets 1 and 3.



If you had more than 10 FTEs and average annual wages of more than \$25,000, the FTE and average annual wage limitations (discussed later) will separately reduce your credit. This may reduce your credit to zero even if you had fewer than 25 FTEs and average annual wages of less than \$52,000.

**Employers treated as a single employer.** Treat the following employers as a single employer to figure the credit.

- Employers who are corporations in a controlled group of corporations.

- Employers who are members of an affiliated service group.
- Employers who are partnerships, proprietorships, etc., under common control. See Regulations sections 1.414(c)-2, 1.414(c)-3, and 1.414(c)-4.
- Tax-exempt employers under common control. See Regulations section 1.414(c)-5.

For details, see section 45R(e)(5)(A) and Regulations section 1.45R-2(b).



*No more than one Form 8941 can be filed with a tax return, unless the exception described in Example 2 below applies.*

**Example 1.** You are a sole proprietor with two separate businesses and you file a separate Schedule C (Form 1040) for each business. You must treat both businesses as a single employer to figure the credit. You will file one Form 8941 for both businesses.

**Example 2.** You and your spouse are both sole proprietors and file a separate Schedule C (Form 1040) for each of your separate businesses. Neither spouse was an employee of the other spouse or participated in the management of the other spouse's business at any time during the tax year. No more than 50% of the gross income of either business was derived from royalties, rents, dividends, interest, and annuities and you otherwise meet the requirements listed in Regulations section 1.414(c)-4(b)(5)(ii). Do not treat both businesses as a single employer to figure the credit. If you and your spouse are both eligible small employers, you can file two Forms 8941 with a jointly filed Form 1040.

## Credit Period

For tax years beginning after 2013, the credit period during which the credit can be claimed is a 2 consecutive tax year period beginning with the first tax year in which:

- An eligible small employer (or any predecessor) files an income tax return with an attached Form 8941, or
- A tax-exempt eligible small employer (or any predecessor) files Form 990-T with an attached Form 8941.

## Employer Premiums Paid

Only premiums you paid for health insurance coverage under a qualifying arrangement (discussed later) for individuals considered employees are counted when figuring your credit.

**State premium subsidy or tax credit.** If you are entitled to a state tax credit or a state premium subsidy paid directly to you for premiums you paid, do not reduce the amount you paid by the credit or subsidy amount. Also, if a state pays a premium subsidy directly to your insurance provider, treat the subsidy amount as an amount you paid for employee health insurance coverage.

**Wellness programs.** A wellness program is generally an insurance program of health promotion or disease prevention. If you pay part or all of the cost of an employee's participation in a wellness program, use the amount you paid to figure your employer premiums paid.

**Tobacco surcharges.** A tobacco surcharge is generally an additional amount charged for insurance for a tobacco

user. If you pay part or all of an employee's tobacco surcharge, you cannot use the amount you paid to figure your employer premiums paid.

**Dependent coverage.** Dependent coverage is generally coverage offered separately to an individual who is or may become eligible for coverage under the terms of a group health plan because of a relationship to a participant-employee, whether or not a dependent of the participant-employee. Dependent coverage does not include coverage, such as family coverage, which includes coverage of the participant-employee. If you pay part or all of the cost of an employee's dependent coverage, use the amount you paid to figure your employer premiums paid.

**Portion of premiums paid.** If you pay only a portion of the premiums and your employees pay the rest, only the portion you pay is taken into account. For this purpose, any premium paid through a salary reduction arrangement under a section 125 cafeteria plan is not treated as an employer paid premium. For more information on cafeteria plans, see section 1 of Publication 15-B, Employer's Tax Guide to Fringe Benefits.

**Example 3.** You offer health insurance coverage to employees under a qualifying arrangement that requires you to pay 60% of the premium cost for employee-only coverage for each employee enrolled in any health insurance coverage you provide to employees. The total premium for each employee enrolled in employee-only coverage is \$5,200 per year or \$100 ( $\$5,200 \div 52$ ) for each weekly payday. The total premium for each employee enrolled in family coverage is \$13,000 per year or \$250 ( $\$13,000 \div 52$ ) for each weekly payday.

Each payday you contribute \$60 (60% of \$100) toward the premium cost of each employee enrolled in employee-only coverage and withhold the remaining \$40 from the employee's paycheck to obtain the \$100 total weekly premium. Each payday you contribute \$60 (the same amount you pay toward the premiums of employees enrolled in employee-only coverage) toward the premium cost of each employee enrolled in family coverage and withhold the remaining \$190 from the employee's paycheck to obtain the \$250 total weekly premium.

To determine the premiums you paid during the tax year, multiply the number of pay periods during which the employee was enrolled in the health insurance coverage by \$60. For example, you would have paid \$3,120 ( $\$60 \times 52$ ) for an employee who was enrolled for the entire tax year. You would have paid \$600 ( $\$60 \times 10$ ) for an employee who was only enrolled for 10 pay periods. You will need an additional set of calculations if the premium amounts changed during the tax year.

## Health Insurance Coverage

For tax years beginning after 2013, health insurance coverage generally means coverage provided to employees enrolled in a qualified health plan offered through a Small Business Health Options Program (SHOP) Marketplace. For an exception that applies to certain employers in Iowa, Washington, and Wisconsin, see the [Line A](#) instructions, later. If this exception applies, health insurance coverage means coverage as defined

under "Health Insurance Coverage" in the 2013 Instructions for Form 8941.



*A stand-alone dental plan offered through a SHOP exchange will be considered a qualified health plan for purposes of the credit.*



*Employer premiums paid for health insurance coverage can be counted in figuring the credit only if the premiums are paid under a qualifying arrangement.*

## Qualifying Arrangement

A qualifying arrangement is generally an arrangement that requires you to pay a uniform percentage (not less than 50%) of the premium cost for each enrolled employee's health insurance coverage (defined earlier). An arrangement that offers different tiers of coverage (for example, employee-only and family coverage) is generally a qualifying arrangement if it requires you to pay a uniform percentage (not less than 50%) separately for each tier of coverage you offer. However, an arrangement can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for some employees.

For more information about the following exceptions, see Regulations section 1.45R-4.

**State or local law.** You will be treated as satisfying the uniform percentage requirement if your failure to otherwise satisfy the requirement was solely attributable to additional contributions you made to certain employees to comply with state or local law.

**Wellness program.** If a plan of an employer provides a wellness program, for purposes of meeting the uniform percentage requirement any additional amount of the employer contribution attributable to an employee's participation in the wellness program over the employer contribution with respect to an employee that does not participate in the wellness program is not taken into account in calculating the uniform percentage requirement, whether the difference is due to a discount for participation or a surcharge for nonparticipation. The employer contribution for employees who do not participate in the wellness program must be at least 50% of the premium (including any premium surcharge for nonparticipation). However, for purposes of figuring the credit, the employer contributions are taken into account, including those contributions attributable to an employee's participation in a wellness program.

**Tobacco surcharge.** Any additional amount you or your employee pay to cover a tobacco surcharge is not taken into account in figuring the uniform percentage requirement. Amounts you or your employee pay to cover a tobacco surcharge are not considered premiums paid for health insurance coverage when figuring this credit.

**Dependent coverage.** Premiums you pay for dependent coverage are not subject to the uniform percentage requirement. You are not required to pay a uniform percentage (not less than 50%) for dependent coverage.

**Arrangements with composite billing.** An arrangement that requires you to pay a uniform premium

for each enrolled employee (composite billing) and offers different tiers of coverage can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for employees not enrolled in employee-only coverage. It is a qualifying arrangement (assuming employee-only coverage is the least expensive tier of coverage) if it requires you to pay the following amounts.

- A uniform percentage (not less than 50%) of the premium cost for each employee (if any) enrolled in employee-only coverage.
- A uniform amount that is no less than the amount you would have paid toward employee-only coverage for each employee (if any) enrolled in family coverage.
- A uniform amount that is no less than the amount you would have paid toward employee-only coverage for each employee (if any) enrolled in any other tier of coverage (figured separately for each tier).

**Arrangements with list billing and only employee-only coverage.** An arrangement that requires you to pay a separate premium for each employee based on age or other factors (list billing) that only provides employee-only coverage can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for some employees. It is a qualifying arrangement if it requires you to pay either of the following amounts.

- A uniform percentage (not less than 50%) of the premium charged for each employee enrolled in the employee-only coverage.
- A uniform percentage (not less than 50%) of your employer-computed composite rate (defined later) for your employee-only coverage for each employee enrolled in the employee-only coverage.

**Arrangements with list billing and other tiers of coverage.** An arrangement that requires you to pay a separate premium for each employee based on age or other factors (list billing) that provides other tiers of coverage can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for some employees. It is a qualifying arrangement (assuming employee-only coverage is the least expensive tier of coverage) if it requires you to pay the following amounts.

- A uniform percentage (not less than 50%) for each employee enrolled in employee-only coverage as discussed under *Arrangements with list billing and only employee-only coverage* above.
- A uniform amount that is either equal to the amount you would have paid toward employee-only coverage (as discussed above), a uniform percentage (not less than 50%) of the premium charged, or a uniform percentage (not less than 50%) of your employer-computed composite rate (defined below) for your family coverage, for each employee (if any) enrolled in family coverage.
- A uniform amount that is either equal to the amount you would have paid toward employee-only coverage (as discussed above), a uniform percentage (not less than 50%) of the premium charged, or a uniform percentage (not less than 50%) of your employer-computed composite rate (defined below) for any other tier of

coverage, for each employee (if any) enrolled in any other tier of coverage (figured separately for each tier).

**Employer-computed composite rate.** The employer-computed composite rate for a tier of coverage is the average rate determined by adding the premiums for that tier of coverage for all employees eligible to participate in the health insurance plan (whether or not they actually receive coverage under the plan or under that tier of coverage) and dividing by the total number of such eligible employees.

**More than one plan.** Different types of health insurance plans are generally not aggregated for purposes of meeting the qualifying arrangement requirement. For example, if you offer a major medical insurance plan and a stand-alone vision plan, you generally must separately satisfy the requirements for a qualifying arrangement with respect to each type of coverage. For exceptions, see Regulations section 1.45R-4(c).

**State subsidies and credits.** For this purpose, if you are entitled to a state tax credit or a state premium subsidy paid directly to you for premiums you paid, do not reduce the amount you paid by the credit or subsidy amount. Also, if a state pays a premium subsidy directly to your insurance provider, treat the subsidy amount as an amount you paid for employee health insurance coverage.

## State Premium Subsidy and Tax Credit Limitation

Your credit may be reduced if you are entitled to a state tax credit or a state premium subsidy for the cost of health insurance coverage you provide under a qualifying arrangement to individuals considered employees. The state tax credit may be refundable or nonrefundable and the state premium subsidy may be paid to you or directly to your insurance provider.

Although a state tax credit or premium subsidy paid directly to you does not reduce the amount of your employer premiums paid, and although a state premium subsidy paid directly to an insurance provider is treated as an employer premium you paid, the amount of your credit cannot be more than your net premium payments.

Net premium payments are employer premiums paid (discussed earlier) minus the amount of any state tax credits you received or will receive and any state premium subsidies paid either to you or directly to your insurance provider for premiums for health insurance coverage you provide under a qualifying arrangement to individuals considered employees.

## Payroll Tax Limitation for Tax-Exempt Eligible Small Employers

The credit for tax-exempt eligible small employers cannot exceed the amount of certain payroll taxes. For tax years beginning in 2015, payroll taxes, for this purpose, mean only the following taxes.

- Federal income taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2015.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2015.

- Medicare taxes the tax-exempt employer was required to pay for calendar year 2015.

## Premium Deduction Reduced

You must reduce your deduction for the cost of providing health insurance coverage to your employees by the amount of any credit for small employer health insurance premiums allowed with respect to the coverage.

## More Information

For more information about this credit, see the following.

- Section 45R.
- Regulations sections 1.45R-0 through 1.45R-5.
- [www.irs.gov/Affordable-Care-Act/Employers/Small-Business-Health-Care-Tax-Credit-and-the-SHOP-Marketplace](http://www.irs.gov/Affordable-Care-Act/Employers/Small-Business-Health-Care-Tax-Credit-and-the-SHOP-Marketplace).

## Specific Instructions



*Partnerships, S corporations, cooperatives, estates, trusts, and tax-exempt eligible small employers must file this form to claim the credit.*

*All other taxpayers must not complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they must report this credit directly on line 4h in Part III of Form 3800.*

Use Worksheets 1 through 7 to figure the amounts to report on various lines of Form 8941.

- Use Worksheets 1, 2, and 3 to figure the amounts to report on lines 1, 2, and 3 of Form 8941.
- Use Worksheet 4 to figure the amounts to report on lines 4, 5, and 13 of Form 8941.
- Use Worksheets 5, 6, and 7 to figure the amounts to report on lines 8, 9, and 14 of Form 8941.

## Line A

Answer "Yes" if one of the following applies.

- You paid premiums for employee health insurance coverage you provided through a SHOP Marketplace or through a direct enrollment process, if available in your state.
- You qualify for an exception to this requirement as discussed below.

If you answer "Yes" because you paid premiums for employee health insurance coverage you provided through a SHOP Marketplace, enter the Marketplace identifier, if any.

If you answer "No," do not file Form 8941 unless you are filing it for a partnership, S corporation, cooperative, estate, trust, or tax-exempt eligible small employer that received from another entity a credit that must be reported on line 15. For more information, see the instructions for line 15.

**Exception for certain employers in Iowa.** For calendar year 2015, SHOP Marketplaces in certain counties of Iowa will not have qualified health plans available for employers to offer to employees. Transition relief allows employers with a principal business address in the counties listed below to claim the credit for their tax year beginning in 2015. For details, see Notice 2015-08,

**Iowa:** Adair, Adams, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dubuque, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Humboldt, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, Page, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, Scott, Shelby, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Worth, and Wright counties.

**Exception for certain employers in Washington and Wisconsin.** For calendar year 2014, SHOP Marketplaces in certain counties of Washington and Wisconsin did not have qualified health plans available for employers to offer to employees. Transition relief allowed employers with a principal business address in the counties listed below to claim the credit for their tax year beginning in 2014. Certain employers with a 2014 health plan year that continues into 2015 can claim the credit for part of their tax year beginning in 2015. For details, see Notice 2014-6, 2014-2 I.R.B. 279, available at [www.irs.gov/irb/2014-2\\_IRB/ar16](http://www.irs.gov/irb/2014-2_IRB/ar16).

**Washington:** Adams, Asotin, Benton, Chelan, Clallam, Columbia, Douglas, Ferry, Franklin, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Mason, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima counties.

**Wisconsin:** Green Lake, Lafayette, Marquette, Florence, and Menominee counties.

## Worksheet 1. Information Needed To Complete Line 1 and Worksheets 2 and 3

If you need more rows, use a separate sheet and include the additional amounts in the totals below.

(a) Individuals Considered Employees	(b) Employee Hours of Service	(c) Employee Wages Paid
1.		
2.		
3.		
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22.		
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24.		
25.		
<b>Totals:</b>		

### Column (a), Individuals Considered Employees

Enter the name or other identifying information for all individuals considered employees for purposes of this credit.

In general, all employees who perform services for you during the tax year are taken into account in determining your FTEs, average annual wages, and premiums paid. Rules that apply to certain types of employees are discussed below.

**Excluded employees.** The following individuals are not considered employees when you figure this credit. Hours and wages of these employees and premiums paid for them are not counted when you figure your credit.

- The owner of a sole proprietorship.
- A partner in a partnership.
- A shareholder who owns (after applying the section 318 constructive ownership rules) more than 2% of an S corporation.
- A shareholder who owns (after applying the section 318 constructive ownership rules) more than 5% of the outstanding stock or stock possessing more than 5% of the total combined voting power of all stock of a corporation that is not an S corporation.
- A person who owns more than 5% of the capital or profits interest in any other business that is not a corporation.
- Family members or a member of the household who is not a family member but qualifies as a dependent on the individual income tax return of a person listed above. Family members include a child (or descendant of a child), a sibling or step-sibling, a parent (or ancestor of a parent), a step-parent, a niece or nephew, an aunt or uncle, or a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law. A spouse is also considered a family member for this purpose.

**Former employees.** Premiums paid on behalf of a former employee with no hours of service may be treated as paid on behalf of an employee for purposes of figuring the credit provided that, if so treated, the former employee is also treated as an employee for purposes of the uniform percentage requirement.

**Leased employees.** Do not use premiums paid by the leasing organization to figure your credit. Also, a leased employee who is not a common law employee is considered an employee for credit purposes if he or she does all the following.

- Provides services to you under an agreement between you and a leasing organization.
- Has performed services for you (or for you and a related person) substantially full time for at least 1 year.
- Performs services under your primary direction or control.

But do not use hours, wages, or premiums paid with respect to the initial year of service on which leased employee status is based.

**Seasonal employees.** Employees who perform labor or services on a seasonal basis and perform labor or services for you 120 or fewer days during the tax year are not considered employees in determining FTEs and average annual wages. But premiums paid on their behalf are counted in determining the amount of the credit. Seasonal workers include retail workers employed exclusively during holiday seasons. Seasonal workers also include workers employed exclusively during the summer.

**Household and other nonbusiness employees.** Household employees and other employees who are not performing services in your trade or business are considered employees if they otherwise qualify as discussed above. A sole proprietor must include both

business and nonbusiness employees to determine FTEs, average annual wages, and premiums paid.

**Ministers.** A minister performing services in the exercise of his or her ministry is treated as self-employed for social security and Medicare purposes. However, for credit purposes, whether a minister is an employee or self-employed is determined under the common law test for determining worker status. Self-employed ministers are not considered employees.

## Column (b), Employee Hours of Service

Enter the total hours of service for the tax year for each employee listed in column (a). Do not enter more than 2,080 hours for any employee. But enter -0- for seasonal employees who worked 120 or fewer days during the tax year.

**Employee hours of service.** An employee's hours of service for a year include the following.

- Each hour for which the employee is paid, or entitled to payment, for the performance of duties for the employer during the employer's tax year.
- Each hour for which an employee is paid, or entitled to payment, by the employer on account of a period of time during the employer's tax year during which no duties are performed due to vacation, holiday, illness, incapacity (including disability), layoff, jury duty, military duty, or leave of absence (except that no more than 160 hours of service are required to be counted for an employee on account of any single continuous period during which the employee performs no duties).

To figure the total number of hours of service you must take into account for an employee for the year, you can use any of the following methods.

**Actual hours worked method.** Determine actual hours of service from records of hours worked and hours for which payment is made or due (payment is made or due for vacation, holiday, illness, incapacity, etc., as described above).

**Days-worked equivalency method.** Use a days-worked equivalency whereby the employee is credited with 8 hours of service for each day for which the employee would be required to be credited with at least one hour of service under the rules described above.

**Weeks-worked equivalency method.** Use a weeks-worked equivalency whereby the employee is credited with 40 hours of service for each week for which the employee would be required to be credited with at least one hour of service under the rules described above.

## Column (c), Employee Wages Paid



*Complete Worksheet 2 before you complete column (c) of Worksheet 1. Do not complete column (c) if Worksheet 2, line 3, is 25 or more.*

Enter the total wages paid for the tax year for each employee listed in column (a). But enter -0- for seasonal employees who worked 120 or fewer days during the tax year.

Wages, for this purpose, mean wages subject to social security and Medicare tax withholding determined without considering any wage base limit.

## Worksheet 2. Information Needed To Complete Line 2 (FTEs)

Your credit is reduced if you had more than 10 full-time equivalent employees (FTEs) for the tax year. If you had 25 or more FTEs for the tax year, your credit is reduced to zero.

1. Enter the total employee hours of service from Worksheet 1, column (b) . . . . .	1.	_____
2. Hours of service per FTE . . . . .	2.	2,080
3. <b>Full-time equivalent employees.</b> Divide line 1 by line 2. If the result is not a whole number (0, 1, 2, etc.), <b>generally round the result down</b> to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 2 . . . . .	3.	_____

## Worksheet 3. Information Needed To Complete Line 3 (Average Annual Wages)

Your credit is reduced if you paid average annual wages of more than \$25,000 for the tax year. If you paid average annual wages of \$52,000 or more for the tax year, your credit is reduced to zero.

1. Enter the total employee wages paid from Worksheet 1, column (c) . . . . .	1.	_____
2. Enter FTEs from Worksheet 2, line 3 . . . . .	2.	_____
3. <b>Average annual wages.</b> Divide line 1 by line 2. If the result is not a multiple of \$1,000 (\$1,000, \$2,000, \$3,000, etc.), <b>round the result down</b> to the next lowest multiple of \$1,000. For example, round \$2,999 down to \$2,000. Report this amount on Form 8941, line 3 . . . . .	3.	_____

## Worksheet 4. Information Needed To Complete Lines 4, 5, and 13 and Worksheet 7

If you need more rows, use a separate sheet and include the additional amounts in the totals below.

(a) Enrolled Individuals Considered Employees	(b) Employer Premiums Paid	(c) Adjusted Average Premiums	(d) Enrolled Employee Hours of Service
1.			
2.			
3.			
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22.			
23.			
24.			
25.			
<b>Totals:</b>			

### Column (a), Enrolled Individuals Considered Employees

Enter the name or other identifying information for each individual listed in column (a) of Worksheet 1 who was enrolled in health insurance coverage you provided to employees during the tax year under a qualifying arrangement. For details, see *Health Insurance Coverage and Qualifying Arrangement*, earlier.

## Column (b), Employer Premiums Paid

Enter the total employer premiums paid for the tax year for each employee listed in column (a). For details, see *Employer Premiums Paid*, earlier.

## Column (c), Adjusted Average Premiums

Your credit is reduced if the employer premiums paid are more than the employer premiums that would have been paid if individuals considered employees were enrolled in a plan with a premium equal to the average premium for the small group market in the rating area in which the employee enrolls for coverage.

The rating area in which an employee enrolls for coverage is generally the rating area where your business is located (based on your primary business address). You will generally have selected a plan in your rating area that covers all employees located within or outside your rating area. However, if you have multiple businesses or operations in multiple states, and have set up plans in more than one SHOP Marketplace, the average premiums may be different for employees enrolled in each SHOP Marketplace.

Enter, for each employee listed in column (a), the premiums you would have paid if the employee had enrolled in a plan or plans with a total premium equal to the average premium for the small group market in the rating area in which the employee enrolls for coverage.

To find the average premium for the small group market in a rating area for tax years beginning in 2015, see the average premium tables at the end of these instructions. Family coverage includes any coverage other than employee-only coverage.

**Example 4.** Assume the same facts that were used in *Example 3*. The \$60 you contribute each payday toward employee health insurance coverage is 60% ( $\$60 \div \$100$ ) of the weekly premium for each employee enrolled in employee-only coverage and 24% ( $\$60 \div \$250$ ) of the weekly premium for each employee enrolled in family coverage.

In this situation, the total average premium limitation amounts that apply are 60% of the applicable average premium amounts for each employee enrolled in employee-only coverage and 24% of the applicable average premium amounts for each employee enrolled in family coverage.

You have an employee enrolled in employee-only coverage who enrolled for coverage in your local rating area. The applicable employee-only average premium amount for the rating area is \$4,940 or \$95 ( $\$4,940 \div 52$ ) for each weekly payday. The amount you would have paid toward this employee's health insurance coverage based on the average premiums is \$57 (60% of \$95) each payday.

To determine the premiums you would have paid for this employee during the tax year if the employee had enrolled in an average premium plan, multiply the number of pay periods during which your employee was enrolled in the health insurance coverage by \$57. For example, you would have paid \$2,964 ( $\$57 \times 52$ ) if the employee

was enrolled for the entire tax year. You would have paid \$570 ( $\$57 \times 10$ ) if the employee was only enrolled for 10 pay periods. You will need an additional set of calculations if the premium amounts changed during the tax year.

## Column (d), Enrolled Employee Hours of Service



**Do not complete column (d) of Worksheet 4 if Form 8941, line 12, is zero.**

Enter the amount from column (b) of Worksheet 1 for each employee listed in column (a) of Worksheet 4.

## Worksheet 5. Information Needed To Complete Line 8 (If Line 2 is More Than 10)

- |  |          |
|--|----------|
| 1. Enter the amount from Form 8941, line 7   | 1. _____ |
| 2. Enter the number from Form 8941, line 2   | 2. _____ |
| 3. Subtract 10 from line 2   | 3. _____ |
| 4. Divide line 3 by 15. Enter the result as a decimal (rounded to at least 3 places) | 4. _____ |
| 5. Multiply line 1 by line 4   | 5. _____ |
| 6. Subtract line 5 from line 1. Report this amount on Form 8941, line 8              | 6. _____ |

## Worksheet 6. Information Needed To Complete Line 9 (If Line 3 is More Than \$25,000)

- |  |          |
|--|----------|
| 1. Enter the amount from Form 8941, line 8   | 1. _____ |
| 2. Enter the amount from Form 8941, line 7   | 2. _____ |
| 3. Enter the amount from Form 8941, line 3   | 3. _____ |
| 4. Subtract \$25,800 from line 3   | 4. _____ |
| 5. Divide line 4 by \$25,800. Enter the result as a decimal (rounded to at least 3 places) | 5. _____ |
| 6. Multiply line 2 by line 5   | 6. _____ |
| 7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9                    | 7. _____ |

## Line 10

Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. For details, see *State Premium Subsidy and Tax Credit Limitation*, earlier.

## Worksheet 7. Information Needed To Complete Line 14 (If Line 12 is More Than Zero)

1. Enter the total enrolled employee hours of service from Worksheet 4, column (d) . . . . .	1.	_____
2. Hours of service per FTE . . . . .	2.	2,080
3. Divide line 1 by line 2. If the result is not a whole number (0, 1, 2, etc.), <b>generally round the result down</b> to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 14 . . . . .	3.	_____

### Line 15

Enter any credit for small employer health insurance premiums from:

- Schedule K-1 (Form 1065), box 15 (code P);
- Schedule K-1 (Form 1120S), box 13 (code P);
- Schedule K-1 (Form 1041), box 13 (code G); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 10, or other notice of credit allocation.

**TIP** *Partnerships, S corporations, cooperatives, estates, trusts, and tax-exempt eligible small employers must always report the above credits on line 15. All other filers figuring a separate credit on earlier lines must also report the above credits on line 15. All others not using earlier lines to figure a separate credit must report the above credits directly on Form 3800, Part III, line 4h.*

### Line 17

**Cooperatives.** A cooperative described in section 1381(a) must allocate to its patrons the credit in excess of

its tax liability. Therefore, to figure the unused amount of the credit allocated to patrons, the cooperative must first figure its tax liability. While any excess is allocated to patrons, any credit recapture applies as if the cooperative had claimed the entire credit.

If the cooperative is subject to the passive activity rules, include on line 15 any credit for small employer health insurance premiums from passive activities disallowed for prior years and carried forward to this year. Complete Form 8810, Corporate Passive Activity Loss and Credit Limitations, to determine the allowed credit that must be allocated to patrons. For details, see the Instructions for Form 8810.

**Estates and trusts.** Allocate the credit on line 16 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 17.

If the estate or trust is subject to the passive activity rules, include on line 15 any credit for small employer health insurance premiums from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

### Line 19

Enter the total amount of certain payroll taxes. Payroll taxes, for this purpose, mean only the following taxes.

- Federal income taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2015.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2015.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2015.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . .	10 hr., 51 min.
Learning about the law or the form . . . . .	1 hr., 23 min.
Preparing and sending the form to the IRS . . . . .	2 hr., 46 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

## Average Premiums Needed To Figure Adjusted Amounts on Worksheet 4

The following tables list the average premiums for the small group market in each rating area generally listed by county for each state for tax years beginning in 2015.

### Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	5,946	13,037
Baldwin	5,705	12,634
Barbour	5,705	12,634
Bibb	6,092	14,206
Blount	6,092	14,206
Bullock	5,705	12,634
Butler	5,705	12,634
Calhoun	5,708	13,546
Chambers	5,705	12,634
Cherokee	5,705	12,634
Chilton	6,092	14,206
Choctaw	5,705	12,634
Clarke	5,705	12,634
Clay	5,705	12,634
Cleburne	5,705	12,634
Coffee	5,705	12,634
Colbert	5,834	13,537
Conecuh	5,705	12,634
Coosa	5,705	12,634
Covington	5,705	12,634
Crenshaw	5,705	12,634
Cullman	5,705	12,634
Dale	5,705	12,634
Dallas	5,705	12,634
DeKalb	5,705	12,634
Elmore	5,946	13,037
Escambia	5,705	12,634
Etowah	5,237	14,755
Fayette	5,705	12,634
Franklin	5,705	12,634
Geneva	5,945	11,812
Greene	5,681	13,468
Hale	5,681	13,468
Henry	5,945	11,812
Houston	5,945	11,812
Jackson	5,705	12,634
Jefferson	6,092	14,206
Lamar	5,705	12,634
Lauderdale	5,834	13,537
Lawrence	6,804	15,477
Lee	5,727	12,927

Limestone	5,669	12,387
Lowndes	5,946	13,037
Macon	5,705	12,634
Madison	5,669	12,387
Marengo	5,705	12,634
Marion	5,705	12,634
Marshall	5,705	12,634
Mobile	5,290	13,167
Monroe	5,705	12,634
Montgomery	5,946	13,037
Morgan	6,804	15,477
Perry	5,705	12,634
Pickens	5,705	12,634
Pike	5,705	12,634
Randolph	5,705	12,634
Russell	7,030	16,447
Shelby	6,092	14,206
St. Clair	6,092	14,206
Sumter	5,705	12,634
Talladega	5,705	12,634
Tallapoosa	5,705	12,634
Tuscaloosa	5,681	13,468
Walker	6,092	14,206
Washington	5,705	12,634
Wilcox	5,705	12,634
Winston	5,705	12,634

### Alaska

County	Employee-Only	Dependent, Family, etc.
Aleutians East	9,403	22,293
Aleutians West	9,403	22,293
Anchorage	9,049	22,933
Bethel	9,049	22,933
Bristol Bay	9,403	22,293
Denali	9,403	22,293
Dillingham	9,049	22,933
Fairbanks North Star	9,403	22,293
Haines	9,900	23,464
Hoonah-Angoon	9,900	23,464
Juneau	9,900	23,464
Kenai Peninsula	9,403	22,293
Ketchikan Gateway	9,900	23,464
Kodiak Island	9,403	22,293
Lake and Peninsula	9,403	22,293
Matanuska Susitna	9,403	22,293
Nome	9,403	22,293
North Slope	9,403	22,293
Northwest Arctic	9,403	22,293

Petersburg	9,900	23,464
Prince of Wales-Hyder	9,900	23,464
Sitka	9,900	23,464
Skagway	9,900	23,464
Southeast Fairbanks	9,403	22,293
Valdez Cordova	9,049	22,933
Wade Hampton	9,403	22,293
Wrangell City and Borough	9,900	23,464
Yakutat	9,403	22,293
Yukon Koyukuk	9,403	22,293

### Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	5,595	13,876
Cochise	5,705	14,723
Coconino	5,595	13,876
Gila	5,743	13,732
Graham	5,705	14,723
Greenlee	5,705	14,723
La Paz	6,826	18,301
Maricopa	5,393	14,069
Mohave	5,595	13,876
Navajo	5,595	13,876
Pima	5,284	15,393
Pinal	5,743	13,732
Santa Cruz	5,284	15,393
Yavapai	5,054	15,415
Yuma	6,826	18,301

### Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	5,151	11,450
Ashley	5,151	11,450
Baxter	4,564	11,111
Benton	4,564	11,111
Boone	4,564	11,111
Bradley	5,151	11,450
Calhoun	5,272	13,187
Carroll	4,564	11,111
Chicot	5,151	11,450
Clark	5,127	12,540
Clay	5,075	12,394
Cleburne	5,157	12,193
Cleveland	5,151	11,450
Columbia	5,272	13,187
Conway	5,157	12,193

Craighead	5,075	12,394
Crawford	4,866	12,872
Crittenden	5,075	12,394
Cross	5,075	12,394
Dallas	5,151	11,450
Desha	5,151	11,450
Drew	5,151	11,450
Faulkner	5,157	12,193
Franklin	4,866	12,872
Fulton	5,075	12,394
Garland	5,127	12,540
Grant	5,157	12,193
Greene	5,075	12,394
Hempstead	5,272	13,187
Hot Spring	5,127	12,540
Howard	5,272	13,187
Independence	5,075	12,394
Izard	5,075	12,394
Jackson	5,075	12,394
Jefferson	5,151	11,450
Johnson	4,866	12,872
Lafayette	5,272	13,187
Lawrence	5,075	12,394
Lee	5,151	11,450
Lincoln	5,151	11,450
Little River	5,272	13,187
Logan	4,866	12,872
Lonoke	5,157	12,193
Madison	4,564	11,111
Marion	4,564	11,111
Miller	5,272	13,187
Mississippi	5,075	12,394
Monroe	5,151	11,450
Montgomery	5,127	12,540
Nevada	5,272	13,187
Newton	4,564	11,111
Ouachita	5,272	13,187
Perry	5,157	12,193
Phillips	5,151	11,450
Pike	5,127	12,540
Poinsett	5,075	12,394
Polk	4,866	12,872
Pope	5,157	12,193
Prairie	5,157	12,193
Pulaski	5,157	12,193
Randolph	5,075	12,394
Saline	5,157	12,193
Scott	4,866	12,872
Searcy	4,564	11,111
Sebastian	4,866	12,872
Sevier	5,272	13,187
Sharp	5,075	12,394
St. Francis	5,075	12,394

Stone	5,075	12,394
Union	5,272	13,187
Van Buren	5,157	12,193
Washington	4,564	11,111
White	5,157	12,193
Woodruff	5,075	12,394
Yell	5,157	12,193

### California

County	Employee-Only	Dependent, Family, etc.
Alameda	6,715	15,695
Alpine	6,161	13,462
Amador	6,161	13,462
Butte	6,161	13,462
Calaveras	6,161	13,462
Colusa	6,161	13,462
Contra Costa	6,690	17,129
Del Norte	6,161	13,462
El Dorado	5,930	14,215
Fresno	6,269	13,709
Glenn	6,161	13,462
Humboldt	6,161	13,462
Imperial	4,934	13,492
Inyo	4,934	13,492
Kern	6,568	14,109
Kings	6,269	13,709
Lake	6,161	13,462
Lassen	6,161	13,462
Los Angeles	6,233	14,765
Madera	6,269	13,709
Marin	6,899	14,855
Mariposa	6,834	13,228
Mendocino	6,161	13,462
Merced	6,834	13,228
Modoc	6,161	13,462
Mono	4,934	13,492
Monterey	6,056	12,367
Napa	6,899	14,855
Nevada	6,161	13,462
Orange	6,303	15,512
Placer	5,930	14,215
Plumas	6,161	13,462
Riverside	5,704	13,488
Sacramento	5,930	14,215
San Benito	6,056	12,367
San Bernardino	5,704	13,488
San Diego	6,045	13,722
San Francisco	6,636	18,210
San Joaquin	6,834	13,228
San Luis Obispo	5,970	13,585
San Mateo	8,031	17,691
Santa Barbara	5,970	13,585

Santa Clara	6,949	16,173
Santa Cruz	6,056	12,367
Shasta	6,161	13,462
Sierra	6,161	13,462
Siskiyou	6,161	13,462
Solano	6,899	14,855
Sonoma	6,899	14,855
Stanislaus	6,834	13,228
Sutter	6,161	13,462
Tehama	6,161	13,462
Trinity	6,161	13,462
Tulare	6,834	13,228
Tuolumne	6,161	13,462
Ventura	5,970	13,585
Yolo	5,930	14,215
Yuba	6,161	13,462

### Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	6,416	14,696
Alamosa	6,714	11,827
Arapahoe	6,416	14,696
Archuleta	7,176	11,369
Baca	6,714	11,827
Bent	6,714	11,827
Boulder	5,415	13,886
Broomfield	6,416	14,696
Chaffee	6,714	11,827
Cheyenne	6,714	11,827
Clear Creek	6,416	14,696
Conejos	6,714	11,827
Costilla	6,714	11,827
Crowley	6,714	11,827
Custer	6,714	11,827
Delta	7,176	11,369
Denver	6,416	14,696
Dolores	7,176	11,369
Douglas	6,416	14,696
Eagle	7,378	14,329
El Paso	6,109	13,117
Elbert	6,416	14,696
Fremont	6,714	11,827
Garfield	7,378	14,329
Gilpin	6,416	14,696
Grand	7,176	11,369
Gunnison	7,176	11,369
Hinsdale	7,176	11,369
Huerfano	6,714	11,827
Jackson	7,176	11,369
Jefferson	6,416	14,696
Kiowa	6,714	11,827
Kit Carson	6,714	11,827

La Plata	7,176	11,369
Lake	7,176	11,369
Larimer	6,924	14,586
Las Animas	6,714	11,827
Lincoln	6,714	11,827
Logan	6,143	13,558
Mesa	6,200	15,065
Mineral	6,714	11,827
Moffat	7,176	11,369
Montezuma	7,176	11,369
Montrose	7,176	11,369
Morgan	6,143	13,558
Otero	6,714	11,827
Ouray	7,176	11,369
Park	6,416	14,696
Phillips	6,143	13,558
Pitkin	7,378	14,329
Prowers	6,714	11,827
Pueblo	6,909	16,180
Rio Blanco	7,176	11,369
Rio Grande	6,714	11,827
Routt	7,176	11,369
Saguache	6,714	11,827
San Juan	7,176	11,369
San Miguel	7,176	11,369
Sedgwick	6,143	13,558
Summit	7,378	14,329
Teller	6,109	13,117
Washington	6,143	13,558
Weld	5,267	11,312
Yuma	6,143	13,558

### Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	6,751	18,094
Hartford	6,515	17,552
Litchfield	6,230	16,512
Middlesex	7,512	18,237
New Haven	6,483	17,415
New London	6,262	16,802
Tolland	5,969	14,405
Windham	6,197	17,384

### Delaware

County	Employee-Only	Dependent, Family, etc.
All	7,035	16,659

### District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	6,420	16,296

### Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	5,704	14,811
Baker	6,819	14,542
Bay	6,087	13,427
Bradford	6,228	14,370
Brevard	6,562	15,045
Broward	6,412	15,090
Calhoun	6,436	14,262
Charlotte	7,602	17,240
Citrus	6,175	13,841
Clay	5,248	14,625
Collier	5,724	14,024
Columbia	7,619	16,704
DeSoto	6,377	15,010
Dixie	5,466	12,561
Duval	6,680	14,354
Escambia	7,011	13,531
Flagler	7,325	14,822
Franklin	6,390	14,646
Gadsden	5,592	14,100
Gilchrist	6,191	13,800
Glades	6,694	16,955
Gulf	7,505	15,792
Hamilton	6,289	14,021
Hardee	6,611	12,793
Hendry	7,605	17,018
Hernando	6,794	14,788
Highlands	7,233	17,967
Hillsborough	6,010	14,256
Holmes	6,336	14,354
Indian River	5,327	12,787
Jackson	5,561	12,714
Jefferson	7,343	13,431
Lafayette	6,707	14,372
Lake	6,829	16,393
Lee	6,462	14,322
Leon	6,673	15,561
Levy	6,257	14,971
Liberty	6,502	15,078
Madison	7,585	15,999
Manatee	6,495	16,484
Marion	5,381	12,890
Martin	5,707	15,737
Miami-Dade	6,882	15,654
Monroe	7,638	17,264
Nassau	7,343	12,430
Okaloosa	6,647	19,273
Okeechobee	7,498	15,435
Orange	6,644	14,023
Osceola	6,018	17,097
Palm Beach	6,163	15,407

Pasco	7,080	16,530
Pinellas	6,793	14,230
Polk	6,725	14,364
Putnam	6,547	14,791
Santa Rosa	6,248	12,804
Sarasota	6,187	14,615
Seminole	6,403	13,512
St. Johns	6,230	15,982
St. Lucie	5,720	12,983
Sumter	6,343	15,304
Suwannee	5,667	14,085
Taylor	7,698	16,195
Union	6,404	14,391
Volusia	6,502	15,127
Wakulla	6,279	14,039
Walton	5,502	12,899
Washington	6,572	14,779

### Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	5,981	15,268
Atkinson	7,013	17,500
Bacon	4,793	11,246
Baker	7,132	16,408
Baldwin	7,411	17,436
Banks	6,036	13,483
Barrow	5,149	16,511
Bartow	6,329	14,897
Ben Hill	7,286	16,084
Berrien	7,286	16,084
Bibb	6,078	14,860
Bleckley	6,078	14,860
Brantley	4,793	11,246
Brooks	7,286	16,084
Bryan	5,981	15,268
Bulloch	5,981	15,268
Burke	6,205	15,364
Butts	6,329	14,897
Calhoun	7,132	16,408
Camden	4,793	11,246
Candler	5,981	15,268
Carroll	6,471	17,734
Catoosa	6,368	15,814
Charlton	4,793	11,246
Chatham	5,981	15,268
Chattahoochee	5,440	14,248
Chattooga	7,357	16,617
Cherokee	6,329	14,897
Clarke	5,149	16,511
Clay	7,132	16,408
Clayton	6,329	14,897
Clinch	7,286	16,084

Cobb	6,329	14,897
Coffee	7,013	17,500
Colquitt	7,286	16,084
Columbia	6,205	15,364
Cook	7,286	16,084
Coweta	6,329	14,897
Crawford	6,078	14,860
Crisp	7,132	16,408
Dade	6,368	15,814
Dawson	6,036	13,483
Decatur	7,286	16,084
DeKalb	6,329	14,897
Dodge	6,078	14,860
Dooly	6,078	14,860
Dougherty	7,132	16,408
Douglas	6,329	14,897
Early	7,286	16,084
Echols	7,286	16,084
Effingham	5,981	15,268
Elbert	5,149	16,511
Emanuel	6,205	15,364
Evans	5,981	15,268
Fannin	5,986	12,003
Fayette	6,329	14,897
Floyd	7,357	16,617
Forsyth	6,329	14,897
Franklin	6,036	13,483
Fulton	6,329	14,897
Gilmer	7,357	16,617
Glascocock	6,205	15,364
Glynn	4,793	11,246
Gordon	7,357	16,617
Grady	7,286	16,084
Greene	5,149	16,511
Gwinnett	6,329	14,897
Habersham	6,036	13,483
Hall	6,036	13,483
Hancock	7,411	17,436
Haralson	6,471	17,734
Harris	5,440	14,248
Hart	6,036	13,483
Heard	6,471	17,734
Henry	6,329	14,897
Houston	6,078	14,860
Irwin	7,286	16,084
Jackson	5,149	16,511
Jasper	6,329	14,897
Jeff Davis	7,013	17,500
Jefferson	6,205	15,364
Jenkins	6,205	15,364
Johnson	7,013	17,500
Jones	6,078	14,860
Lamar	6,329	14,897

Lanier	7,286	16,084
Laurens	7,013	17,500
Lee	7,132	16,408
Liberty	5,981	15,268
Lincoln	6,205	15,364
Long	5,981	15,268
Lowndes	7,286	16,084
Lumpkin	6,036	13,483
Macon	5,440	14,248
Madison	5,149	16,511
Marion	5,440	14,248
McDuffie	6,205	15,364
McIntosh	4,793	11,246
Meriwether	5,440	14,248
Miller	7,286	16,084
Mitchell	7,132	16,408
Monroe	6,078	14,860
Montgomery	7,013	17,500
Morgan	5,149	16,511
Murray	5,986	12,003
Muscogee	5,440	14,248
Newton	6,329	14,897
Oconee	5,149	16,511
Oglethorpe	5,149	16,511
Paulding	6,329	14,897
Peach	6,078	14,860
Pickens	7,357	16,617
Pierce	4,793	11,246
Pike	6,329	14,897
Polk	7,357	16,617
Pulaski	6,078	14,860
Putnam	6,078	14,860
Quitman	5,440	14,248
Rabun	6,036	13,483
Randolph	7,132	16,408
Richmond	6,205	15,364
Rockdale	6,329	14,897
Schley	7,132	16,408
Screven	5,981	15,268
Seminole	7,286	16,084
Spalding	6,329	14,897
Stephens	6,036	13,483
Stewart	5,440	14,248
Sumter	7,132	16,408
Talbot	5,440	14,248
Taliaferro	6,205	15,364
Tattnall	5,981	15,268
Taylor	5,440	14,248
Telfair	7,013	17,500
Terrell	7,132	16,408
Thomas	7,286	16,084
Tift	7,286	16,084
Toombs	7,013	17,500

Towns	6,036	13,483
Treutlen	7,013	17,500
Troup	5,440	14,248
Turner	7,286	16,084
Twiggs	6,078	14,860
Union	6,036	13,483
Upson	5,440	14,248
Walker	6,368	15,814
Walton	6,329	14,897
Ware	4,793	11,246
Warren	6,205	15,364
Washington	7,411	17,436
Wayne	4,793	11,246
Webster	5,440	14,248
Wheeler	7,013	17,500
White	6,036	13,483
Whitfield	5,986	12,003
Wilcox	6,078	14,860
Wilkes	6,205	15,364
Wilkinson	7,411	17,436
Worth	7,132	16,408

## Hawaii

County	Employee-Only	Dependent, Family, etc.
All	5,660	14,420

## Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	4,941	12,194
Adams	4,616	11,810
Bannock	4,785	11,613
Bear Lake	4,785	11,613
Benewah	4,973	12,479
Bingham	4,785	11,613
Blaine	4,881	11,586
Boise	4,616	11,810
Bonner	4,973	12,479
Bonneville	5,001	11,748
Boundary	4,973	12,479
Butte	4,785	11,613
Camas	4,881	11,586
Canyon	4,616	11,810
Caribou	4,785	11,613
Cassia	4,881	11,586
Clark	5,001	11,748
Clearwater	5,014	14,166
Custer	4,785	11,613
Elmore	4,616	11,810
Franklin	4,785	11,613
Fremont	5,001	11,748
Gem	4,616	11,810

Gooding	4,881	11,586
Idaho	5,014	14,166
Jefferson	5,001	11,748
Jerome	4,881	11,586
Kootenai	4,973	12,479
Latah	4,973	12,479
Lemhi	5,001	11,748
Lewis	5,014	14,166
Lincoln	4,881	11,586
Madison	5,001	11,748
Minidoka	4,881	11,586
Nez Perce	5,014	14,166
Oneida	4,785	11,613
Owyhee	4,616	11,810
Payette	4,616	11,810
Power	4,785	11,613
Shoshone	4,973	12,479
Teton	5,001	11,748
Twin Falls	4,881	11,586
Valley	4,616	11,810
Washington	4,616	11,810

### Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	6,399	14,293
Alexander	6,335	16,560
Bond	6,060	12,812
Boone	6,467	16,519
Brown	6,399	14,293
Bureau	5,251	16,725
Calhoun	6,060	12,812
Carroll	6,467	16,519
Cass	6,399	14,293
Champaign	6,755	15,702
Christian	6,399	14,293
Clark	6,755	15,702
Clay	6,335	16,560
Clinton	6,060	12,812
Coles	6,755	15,702
Cook	6,786	17,592
Crawford	6,335	16,560
Cumberland	6,755	15,702
DeKalb	6,467	16,519
DeWitt	6,794	17,487
Douglas	6,755	15,702
DuPage	7,109	18,214
Edgar	6,755	15,702
Edwards	6,335	16,560
Effingham	6,335	16,560
Fayette	6,335	16,560
Ford	6,755	15,702
Franklin	6,335	16,560

Fulton	7,117	16,869
Gallatin	6,335	16,560
Greene	6,060	12,812
Grundy	7,928	18,777
Hamilton	6,335	16,560
Hancock	5,251	16,725
Hardin	6,335	16,560
Henderson	5,251	16,725
Henry	5,251	16,725
Iroquois	6,755	15,702
Jackson	6,335	16,560
Jasper	6,335	16,560
Jefferson	6,335	16,560
Jersey	6,060	12,812
Jo Daviess	6,467	16,519
Johnson	6,335	16,560
Kane	7,109	18,214
Kankakee	7,928	18,777
Kendall	7,928	18,777
Knox	7,117	16,869
Lake	6,435	17,905
LaSalle	7,117	16,869
Lawrence	6,335	16,560
Lee	6,467	16,519
Livingston	6,794	17,487
Logan	6,399	14,293
Macon	6,399	14,293
Macoupin	6,060	12,812
Madison	6,852	15,118
Marion	6,335	16,560
Marshall	7,117	16,869
Mason	6,399	14,293
Massac	6,335	16,560
McDonough	7,117	16,869
McHenry	6,435	17,905
McLean	6,794	17,487
Menard	6,399	14,293
Mercer	5,251	16,725
Monroe	6,852	15,118
Montgomery	6,060	12,812
Morgan	6,399	14,293
Moultrie	6,399	14,293
Ogle	6,467	16,519
Peoria	7,117	16,869
Perry	6,335	16,560
Piatt	6,755	15,702
Pike	6,399	14,293
Pope	6,335	16,560
Pulaski	6,335	16,560
Putnam	7,117	16,869
Randolph	6,060	12,812
Richland	6,335	16,560
Rock Island	5,251	16,725

Saline	6,335	16,560
Sangamon	6,399	14,293
Schuyler	6,399	14,293
Scott	6,399	14,293
Shelby	6,399	14,293
St. Clair	6,852	15,118
Stark	7,117	16,869
Stephenson	6,467	16,519
Tazewell	7,117	16,869
Union	6,335	16,560
Vermilion	6,755	15,702
Wabash	6,335	16,560
Warren	5,251	16,725
Washington	6,060	12,812
Wayne	6,335	16,560
White	6,335	16,560
Whiteside	5,251	16,725
Will	7,928	18,777
Williamson	6,335	16,560
Winnebago	6,467	16,519
Woodford	7,117	16,869

### Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	7,447	15,954
Allen	6,518	13,989
Bartholomew	6,875	14,505
Benton	6,839	17,073
Blackford	7,432	13,091
Boone	6,974	16,617
Brown	6,293	14,074
Carroll	6,908	16,931
Cass	6,893	16,017
Clark	6,454	13,690
Clay	7,068	16,165
Clinton	6,908	16,931
Crawford	6,454	13,690
Daviess	7,393	15,311
Dearborn	5,685	17,814
Decatur	6,875	14,505
DeKalb	7,447	15,954
Delaware	7,432	13,091
Dubois	7,393	15,311
Elkhart	7,205	13,812
Fayette	5,783	16,812
Floyd	6,454	13,690
Fountain	6,908	16,931
Franklin	5,685	17,814
Fulton	6,893	16,017
Gibson	8,317	16,737
Grant	7,432	13,091
Greene	7,393	15,311

Hamilton	6,974	16,617
Hancock	5,783	16,812
Harrison	6,454	13,690
Hendricks	6,974	16,617
Henry	5,783	16,812
Howard	6,893	16,017
Huntington	7,447	15,954
Jackson	6,875	14,505
Jasper	6,839	17,073
Jay	7,432	13,091
Jefferson	6,454	13,690
Jennings	6,875	14,505
Johnson	6,293	14,074
Knox	7,393	15,311
Kosciusko	7,205	13,812
LaGrange	7,447	15,954
Lake	7,139	14,773
LaPorte	7,139	14,773
Lawrence	6,293	14,074
Madison	5,783	16,812
Marion	6,974	16,617
Marshall	7,205	13,812
Martin	7,393	15,311
Miami	6,893	16,017
Monroe	6,293	14,074
Montgomery	6,908	16,931
Morgan	6,974	16,617
Newton	6,839	17,073
Noble	7,447	15,954
Ohio	5,685	17,814
Orange	7,393	15,311
Owen	6,293	14,074
Parke	7,068	16,165
Perry	7,393	15,311
Pike	7,393	15,311
Porter	7,139	14,773
Posey	8,317	16,737
Pulaski	6,893	16,017
Putnam	6,908	16,931
Randolph	7,432	13,091
Ripley	5,685	17,814
Rush	6,875	14,505
Scott	6,454	13,690
Shelby	6,974	16,617
Spencer	7,393	15,311
St. Joseph	7,205	13,812
Starke	7,205	13,812
Steuben	7,447	15,954
Sullivan	7,068	16,165
Switzerland	5,685	17,814
Tippecanoe	6,908	16,931
Tipton	6,908	16,931
Union	5,783	16,812

Vanderburgh	8,317	16,737
Vermillion	7,068	16,165
Vigo	7,068	16,165
Wabash	7,447	15,954
Warren	6,839	17,073
Warrick	8,317	16,737
Washington	6,454	13,690
Wayne	5,783	16,812
Wells	7,447	15,954
White	6,839	17,073
Whitley	7,447	15,954

### Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	6,834	16,767
Adams	6,834	16,767
Allamakee	6,302	15,948
Appanoose	5,958	15,410
Audubon	6,834	16,767
Benton	6,045	15,576
Black Hawk	6,045	15,576
Boone	6,380	14,085
Bremer	6,302	15,948
Buchanan	6,045	15,576
Buena Vista	6,043	15,981
Butler	6,302	15,948
Calhoun	6,380	14,085
Carroll	6,380	14,085
Cass	6,834	16,767
Cedar	6,045	15,576
Cerro Gordo	6,302	15,948
Cherokee	6,043	15,981
Chickasaw	6,302	15,948
Clarke	6,834	16,767
Clay	6,043	15,981
Clayton	6,045	15,576
Clinton	6,045	15,576
Crawford	6,043	15,981
Dallas	6,305	14,229
Davis	5,958	15,410
Decatur	6,834	16,767
Delaware	6,045	15,576
Des Moines	5,958	15,410
Dickinson	6,043	15,981
Dubuque	6,045	15,576
Emmet	6,302	15,948
Fayette	6,302	15,948
Floyd	6,302	15,948
Franklin	6,302	15,948
Fremont	6,834	16,767
Greene	6,380	14,085
Grundy	6,380	14,085

Guthrie	6,834	16,767
Hamilton	6,380	14,085
Hancock	6,302	15,948
Hardin	6,380	14,085
Harrison	6,834	16,767
Henry	5,958	15,410
Howard	6,302	15,948
Humboldt	6,302	15,948
Ida	6,043	15,981
Iowa	6,045	15,576
Jackson	6,045	15,576
Jasper	6,305	14,229
Jefferson	5,958	15,410
Johnson	6,045	15,576
Jones	6,045	15,576
Keokuk	5,958	15,410
Kossuth	6,302	15,948
Lee	5,958	15,410
Linn	6,045	15,576
Louisa	5,958	15,410
Lucas	5,958	15,410
Lyon	6,043	15,981
Madison	6,305	14,229
Mahaska	5,958	15,410
Marion	6,305	14,229
Marshall	6,380	14,085
Mills	6,834	16,767
Mitchell	6,302	15,948
Monona	6,043	15,981
Monroe	5,958	15,410
Montgomery	6,834	16,767
Muscatine	5,958	15,410
O'Brien	6,043	15,981
Osceola	6,043	15,981
Page	6,834	16,767
Palo Alto	6,043	15,981
Plymouth	6,043	15,981
Pocahontas	6,043	15,981
Polk	6,305	14,229
Pottawattamie	6,834	16,767
Poweshiek	6,380	14,085
Ringgold	6,834	16,767
Sac	6,043	15,981
Scott	6,045	15,576
Shelby	6,834	16,767
Sioux	6,043	15,981
Story	6,380	14,085
Tama	6,380	14,085
Taylor	6,834	16,767
Union	6,834	16,767
Van Buren	5,958	15,410
Wapello	5,958	15,410
Warren	6,305	14,229

Washington	5,958	15,410
Wayne	5,958	15,410
Webster	6,380	14,085
Winnebago	6,302	15,948
Winneshiek	6,302	15,948
Woodbury	6,043	15,981
Worth	6,302	15,948
Wright	6,302	15,948

### Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	4,959	14,837
Anderson	5,719	12,852
Atchison	5,719	12,852
Barber	6,442	13,174
Barton	5,426	14,293
Bourbon	4,959	14,837
Brown	5,719	12,852
Butler	5,306	12,316
Chase	5,306	12,316
Chautauqua	5,306	12,316
Cherokee	4,959	14,837
Cheyenne	5,426	14,293
Clark	6,442	13,174
Clay	4,707	11,507
Cloud	4,707	11,507
Coffey	5,719	12,852
Comanche	6,442	13,174
Cowley	5,306	12,316
Crawford	4,959	14,837
Decatur	5,426	14,293
Dickinson	4,707	11,507
Doniphan	5,719	12,852
Douglas	5,719	12,852
Edwards	6,442	13,174
Elk	5,306	12,316
Ellis	5,426	14,293
Ellsworth	4,707	11,507
Finney	6,442	13,174
Ford	6,442	13,174
Franklin	5,719	12,852
Geary	4,707	11,507
Gove	5,426	14,293
Graham	5,426	14,293
Grant	6,442	13,174
Gray	6,442	13,174
Greeley	5,426	14,293
Greenwood	5,306	12,316
Hamilton	6,442	13,174
Harper	5,306	12,316
Harvey	5,306	12,316
Haskell	6,442	13,174

Hodgeman	6,442	13,174
Jackson	5,719	12,852
Jefferson	5,719	12,852
Jewell	4,707	11,507
Johnson	5,981	13,407
Kearny	6,442	13,174
Kingman	5,306	12,316
Kiowa	6,442	13,174
Labette	4,959	14,837
Lane	5,426	14,293
Leavenworth	5,981	13,407
Lincoln	4,707	11,507
Linn	5,719	12,852
Logan	5,426	14,293
Lyon	5,719	12,852
Marion	5,306	12,316
Marshall	5,719	12,852
McPherson	5,306	12,316
Meade	6,442	13,174
Miami	5,981	13,407
Mitchell	4,707	11,507
Montgomery	5,306	12,316
Morris	4,707	11,507
Morton	6,442	13,174
Nemaha	5,719	12,852
Neosho	4,959	14,837
Ness	5,426	14,293
Norton	5,426	14,293
Osage	5,719	12,852
Osborne	5,426	14,293
Ottawa	4,707	11,507
Pawnee	6,442	13,174
Phillips	5,426	14,293
Pottawatomie	5,719	12,852
Pratt	6,442	13,174
Rawlins	5,426	14,293
Reno	5,306	12,316
Republic	4,707	11,507
Rice	5,306	12,316
Riley	4,707	11,507
Rooks	5,426	14,293
Rush	5,426	14,293
Russell	5,426	14,293
Saline	4,707	11,507
Scott	5,426	14,293
Sedgwick	5,306	12,316
Seward	6,442	13,174
Shawnee	5,719	12,852
Sheridan	5,426	14,293
Sherman	5,426	14,293
Smith	5,426	14,293
Stafford	6,442	13,174
Stanton	6,442	13,174

Stevens	6,442	13,174
Sumner	5,306	12,316
Thomas	5,426	14,293
Trego	5,426	14,293
Wabaunsee	5,719	12,852
Wallace	5,426	14,293
Washington	4,707	11,507
Wichita	5,426	14,293
Wilson	5,306	12,316
Woodson	4,959	14,837
Wyandotte	5,981	13,407

### Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	5,315	14,189
Allen	5,315	14,189
Anderson	5,857	14,311
Ballard	5,757	18,305
Barren	5,315	14,189
Bath	6,144	18,113
Bell	6,048	15,141
Boone	6,038	14,188
Bourbon	5,857	14,311
Boyd	6,144	18,113
Boyle	5,857	14,311
Bracken	6,144	18,113
Breathitt	6,048	15,141
Breckinridge	5,099	12,923
Bullitt	5,099	12,923
Butler	5,315	14,189
Caldwell	5,757	18,305
Calloway	5,757	18,305
Campbell	6,038	14,188
Carlisle	5,757	18,305
Carroll	5,099	12,923
Carter	6,144	18,113
Casey	5,315	14,189
Christian	6,072	16,252
Clark	5,857	14,311
Clay	6,048	15,141
Clinton	5,315	14,189
Crittenden	5,757	18,305
Cumberland	5,315	14,189
Daviess	6,072	16,252
Edmonson	5,315	14,189
Elliott	6,144	18,113
Estill	5,857	14,311
Fayette	5,857	14,311
Fleming	6,144	18,113
Floyd	6,048	15,141
Franklin	5,857	14,311
Fulton	5,757	18,305

Gallatin	6,038	14,188
Garrard	5,857	14,311
Grant	6,038	14,188
Graves	5,757	18,305
Grayson	5,099	12,923
Green	5,315	14,189
Greenup	6,144	18,113
Hancock	6,072	16,252
Hardin	5,099	12,923
Harlan	6,048	15,141
Harrison	5,857	14,311
Hart	5,315	14,189
Henderson	6,072	16,252
Henry	5,099	12,923
Hickman	5,757	18,305
Hopkins	6,072	16,252
Jackson	5,857	14,311
Jefferson	5,099	12,923
Jessamine	5,857	14,311
Johnson	6,048	15,141
Kenton	6,038	14,188
Knott	6,048	15,141
Knox	6,048	15,141
LaRue	5,099	12,923
Laurel	6,048	15,141
Lawrence	6,144	18,113
Lee	6,048	15,141
Leslie	6,048	15,141
Letcher	6,048	15,141
Lewis	6,144	18,113
Lincoln	5,857	14,311
Livingston	5,757	18,305
Logan	5,315	14,189
Lyon	5,757	18,305
Madison	5,857	14,311
Magoffin	6,048	15,141
Marion	5,099	12,923
Marshall	5,757	18,305
Martin	6,048	15,141
Mason	6,144	18,113
McCracken	5,757	18,305
McCreary	5,315	14,189
McLean	6,072	16,252
Meade	5,099	12,923
Menifee	6,144	18,113
Mercer	5,857	14,311
Metcalfe	5,315	14,189
Monroe	5,315	14,189
Montgomery	5,857	14,311
Morgan	6,144	18,113
Muhlenberg	6,072	16,252
Nelson	5,099	12,923
Nicholas	5,857	14,311

Ohio	6,072	16,252
Oldham	5,099	12,923
Owen	5,857	14,311
Owsley	6,048	15,141
Pendleton	6,038	14,188
Perry	6,048	15,141
Pike	6,048	15,141
Powell	5,857	14,311
Pulaski	5,315	14,189
Robertson	6,144	18,113
Rockcastle	5,857	14,311
Rowan	6,144	18,113
Russell	5,315	14,189
Scott	5,857	14,311
Shelby	5,099	12,923
Simpson	5,315	14,189
Spencer	5,099	12,923
Taylor	5,315	14,189
Todd	6,072	16,252
Trigg	6,072	16,252
Trimble	5,099	12,923
Union	6,072	16,252
Warren	5,315	14,189
Washington	5,099	12,923
Wayne	5,315	14,189
Webster	6,072	16,252
Whitley	6,048	15,141
Wolfe	6,048	15,141
Woodford	5,857	14,311

### Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	6,008	14,696
Allen	5,882	16,970
Ascension	5,695	14,398
Assumption	5,943	14,713
Avoyelles	5,804	12,802
Beauregard	5,882	16,970
Bienville	6,333	14,293
Bossier	6,333	14,293
Caddo	6,333	14,293
Calcasieu	5,882	16,970
Caldwell	7,386	14,910
Cameron	5,882	16,970
Catahoula	5,804	12,802
Claiborne	6,333	14,293
Concordia	5,804	12,802
DeSoto	6,333	14,293
East Baton Rouge	5,695	14,398
East Carroll	7,386	14,910
East Feliciana	5,695	14,398
Evangeline	6,008	14,696

Franklin	7,386	14,910
Grant	5,804	12,802
Iberia	6,008	14,696
Iberville	5,695	14,398
Jackson	7,386	14,910
Jefferson	6,221	15,169
Jefferson Davis	5,882	16,970
Lafayette	6,008	14,696
Lafourche	5,943	14,713
LaSalle	5,804	12,802
Lincoln	7,386	14,910
Livingston	5,695	14,398
Madison	7,386	14,910
Morehouse	7,386	14,910
Natchitoches	6,333	14,293
Orleans	6,221	15,169
Ouachita	7,386	14,910
Plaquemines	6,221	15,169
Pointe Coupee	5,695	14,398
Rapides	5,804	12,802
Red River	6,333	14,293
Richland	7,386	14,910
Sabine	6,333	14,293
St. Bernard	6,221	15,169
St. Charles	6,221	15,169
St. Helena	5,695	14,398
St. James	6,221	15,169
St. John Baptist	6,221	15,169
St. Landry	6,008	14,696
St. Martin	6,008	14,696
St. Mary	6,008	14,696
St. Tammany	6,221	15,169
Tangipahoa	5,695	14,398
Tensas	7,386	14,910
Terrebonne	5,943	14,713
Union	7,386	14,910
Vermilion	6,008	14,696
Vernon	5,804	12,802
Washington	5,695	14,398
Webster	6,333	14,293
West Baton Rouge	5,695	14,398
West Carroll	7,386	14,910
West Feliciana	5,695	14,398
Winn	5,804	12,802

### Maine

County	Employee-Only	Dependent, Family, etc.
Androscoggin	6,005	12,981
Aroostook	6,516	14,966
Cumberland	5,748	13,048
Franklin	6,005	12,981
Hancock	6,516	14,966

Kennebec	5,935	13,529
Knox	5,935	13,529
Lincoln	5,935	13,529
Oxford	5,935	13,529
Penobscot	6,005	12,981
Piscataquis	6,005	12,981
Sagadahoc	5,748	13,048
Somerset	6,005	12,981
Waldo	6,005	12,981
Washington	6,516	14,966
York	5,748	13,048

## Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	5,979	14,324
Anne Arundel	6,277	15,838
Baltimore	6,277	15,838
Baltimore City	6,277	15,838
Calvert	6,087	14,208
Caroline	6,087	14,208
Carroll	5,979	14,324
Cecil	6,087	14,208
Charles	6,087	14,208
Dorchester	6,087	14,208
Frederick	5,979	14,324
Garrett	5,979	14,324
Harford	6,277	15,838
Howard	6,277	15,838
Kent	6,087	14,208
Montgomery	6,615	17,448
Prince George's	6,615	17,448
Queen Annes	6,087	14,208
Somerset	6,087	14,208
St. Marys	6,087	14,208
Talbot	6,087	14,208
Washington	5,979	14,324
Wicomico	6,087	14,208
Worcester	6,087	14,208

## Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	8,746	20,359
Berkshire	6,608	16,367
Bristol	6,963	18,121
Dukes	8,746	20,359
Essex	7,252	18,183
Franklin	6,608	16,367
Hampden	6,608	16,367
Hampshire	6,608	16,367
Middlesex	7,448	18,728
Nantucket	8,746	20,359

Norfolk	7,448	18,728
Plymouth	6,963	18,121
Suffolk	7,448	18,728
Worcester	6,682	17,459

## Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	5,742	13,644
Alger	6,447	14,394
Allegan	5,731	11,668
Alpena	5,742	13,644
Antrim	4,704	12,997
Arenac	5,435	11,813
Baraga	6,447	14,394
Barry	5,731	11,668
Bay	5,435	11,813
Benzie	4,704	12,997
Berrien	6,138	15,577
Branch	5,337	13,615
Calhoun	5,337	13,615
Cass	6,138	15,577
Charlevoix	4,704	12,997
Cheboygan	5,742	13,644
Chippewa	5,742	13,644
Clare	5,117	14,007
Clinton	5,456	13,946
Crawford	5,742	13,644
Delta	6,447	14,394
Dickinson	6,447	14,394
Eaton	5,456	13,946
Emmet	4,704	12,997
Genesee	5,432	13,592
Gladwin	5,117	14,007
Gogebic	6,447	14,394
Grand Traverse	4,704	12,997
Gratiot	5,435	11,813
Hillsdale	5,456	13,946
Houghton	6,447	14,394
Huron	7,003	14,918
Ingham	5,456	13,946
Ionia	5,528	13,192
Iosco	5,742	13,644
Iron	6,447	14,394
Isabella	5,117	14,007
Jackson	5,456	13,946
Kalamazoo	5,337	13,615
Kalkaska	4,704	12,997
Kent	5,528	13,192
Keweenaw	6,447	14,394
Lake	5,528	13,192
Lapeer	5,432	13,592
Leelanau	4,704	12,997

Lenawee	6,157	14,471
Livingston	6,157	14,471
Luce	6,447	14,394
Mackinac	5,742	13,644
Macomb	6,325	15,404
Manistee	4,704	12,997
Marquette	6,447	14,394
Mason	5,528	13,192
Mecosta	5,528	13,192
Menominee	6,447	14,394
Midland	5,117	14,007
Missaukee	4,704	12,997
Monroe	5,843	15,247
Montcalm	5,528	13,192
Montmorency	5,742	13,644
Muskegon	5,528	13,192
Newaygo	5,528	13,192
Oakland	6,325	15,404
Oceana	5,528	13,192
Ogemaw	5,742	13,644
Ontonagon	6,447	14,394
Osceola	5,528	13,192
Oscoda	5,742	13,644
Otsego	5,742	13,644
Ottawa	5,528	13,192
Presque Isle	5,742	13,644
Roscommon	5,742	13,644
Saginaw	5,435	11,813
Sanilac	7,003	14,918
Schoolcraft	6,447	14,394
Shiawassee	5,432	13,592
St. Clair	6,605	14,595
St. Joseph	6,138	15,577
Tuscola	7,003	14,918
Van Buren	6,138	15,577
Washtenaw	6,157	14,471
Wayne	5,843	15,247
Wexford	4,704	12,997

## Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	5,924	14,110
Anoka	6,248	14,394
Becker	6,694	13,753
Beltrami	5,924	14,110
Benton	6,248	14,394
Big Stone	5,758	13,627
Blue Earth	5,826	12,528
Brown	5,519	13,881
Carlton	6,247	13,448
Carver	6,248	14,394
Cass	5,924	14,110

Chippewa	5,758	13,627
Chisago	5,924	14,110
Clay	6,694	13,753
Clearwater	6,247	16,086
Cook	6,247	13,448
Cottonwood	5,519	13,881
Crow Wing	5,924	14,110
Dakota	6,248	14,394
Dodge	6,499	14,739
Douglas	6,694	13,753
Faribault	5,826	12,528
Fillmore	6,499	14,739
Freeborn	6,499	14,739
Goodhue	6,499	14,739
Grant	6,694	13,753
Hennepin	6,248	14,394
Houston	6,499	14,739
Hubbard	5,924	14,110
Isanti	5,924	14,110
Itasca	6,247	13,448
Jackson	5,519	13,881
Kanabec	5,924	14,110
Kandiyohi	5,758	13,627
Kittson	6,247	16,086
Koochiching	6,247	13,448
Lac qui Parle	5,758	13,627
Lake	6,247	13,448
Lake of the Woods	6,247	13,448
Le Sueur	5,826	12,528
Lincoln	5,519	13,881
Lyon	5,758	13,627
Mahnomen	6,247	16,086
Marshall	6,247	16,086
Martin	5,826	12,528
McLeod	5,758	13,627
Meeker	5,758	13,627
Mille Lacs	5,924	14,110
Morrison	5,924	14,110
Mower	6,499	14,739
Murray	5,519	13,881
Nicollet	5,826	12,528
Nobles	5,519	13,881
Norman	6,247	16,086
Olmsted	6,499	14,739
Otter Tail	6,694	13,753
Pennington	6,247	16,086
Pine	5,924	14,110
Pipestone	5,519	13,881
Polk	6,247	16,086
Pope	6,694	13,753
Ramsey	6,248	14,394
Red Lake	6,247	16,086
Redwood	5,519	13,881

Renville	5,758	13,627
Rice	5,826	12,528
Rock	5,519	13,881
Roseau	5,924	14,110
Scott	6,248	14,394
Sherburne	6,248	14,394
Sibley	5,758	13,627
St. Louis	6,247	13,448
Stearns	6,248	14,394
Steele	6,499	14,739
Stevens	6,694	13,753
Swift	5,758	13,627
Todd	5,924	14,110
Traverse	6,694	13,753
Wabasha	6,499	14,739
Wadena	5,924	14,110
Waseca	5,826	12,528
Washington	6,248	14,394
Watonwan	5,826	12,528
Wilkin	6,694	13,753
Winona	6,499	14,739
Wright	6,248	14,394
Yellow Medicine	5,758	13,627

### Mississippi

County	Employee-Only	Dependent, Family, etc.
Adams	5,923	12,073
Alcorn	5,923	12,073
Amite	5,923	12,073
Attala	5,923	12,073
Benton	5,731	11,894
Bolivar	5,923	12,073
Calhoun	5,923	12,073
Carroll	5,923	12,073
Chickasaw	5,923	12,073
Choctaw	5,923	12,073
Claiborne	5,923	12,073
Clarke	5,923	12,073
Clay	5,923	12,073
Coahoma	5,923	12,073
Copiah	5,694	13,112
Covington	5,923	12,073
DeSoto	5,105	12,184
Forrest	5,581	11,844
Franklin	5,923	12,073
George	6,284	12,779
Greene	5,581	11,844
Grenada	5,923	12,073
Hancock	6,284	12,779
Harrison	6,284	12,779
Hinds	5,694	13,112
Holmes	5,923	12,073

Humphreys	5,923	12,073
Issaquena	5,923	12,073
Itawamba	5,731	11,894
Jackson	6,284	12,779
Jasper	5,923	12,073
Jefferson	5,923	12,073
Jefferson Davis	5,923	12,073
Jones	5,581	11,844
Kemper	5,923	12,073
Lafayette	5,923	12,073
Lamar	5,581	11,844
Lauderdale	5,923	12,073
Lawrence	5,923	12,073
Leake	5,923	12,073
Lee	5,731	11,894
Leflore	5,923	12,073
Lincoln	5,923	12,073
Lowndes	5,923	12,073
Madison	5,694	13,112
Marion	5,923	12,073
Marshall	5,105	12,184
Monroe	5,923	12,073
Montgomery	5,923	12,073
Neshoba	5,923	12,073
Newton	5,923	12,073
Noxubee	5,923	12,073
Oktibbeha	5,923	12,073
Panola	5,923	12,073
Pearl River	5,581	11,844
Perry	5,581	11,844
Pike	5,923	12,073
Pontotoc	5,731	11,894
Prentiss	5,923	12,073
Quitman	5,923	12,073
Rankin	5,694	13,112
Scott	5,923	12,073
Sharkey	5,923	12,073
Simpson	5,694	13,112
Smith	5,923	12,073
Stone	6,284	12,779
Sunflower	5,923	12,073
Tallahatchie	5,923	12,073
Tate	5,105	12,184
Tippah	5,731	11,894
Tishomingo	5,923	12,073
Tunica	5,105	12,184
Union	5,731	11,894
Walthall	5,923	12,073
Warren	5,694	13,112
Washington	5,923	12,073
Wayne	5,923	12,073
Webster	5,923	12,073
Wilkinson	5,923	12,073

Winston	5,923	12,073
Yalobusha	5,923	12,073
Yazoo	5,923	12,073

## Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	6,905	13,168
Andrew	6,366	13,112
Atchison	6,366	13,112
Audrain	6,016	14,429
Barry	5,334	12,993
Barton	5,676	11,757
Bates	5,855	15,061
Benton	5,855	15,061
Bollinger	6,757	13,238
Boone	6,016	14,429
Buchanan	6,366	13,112
Butler	6,757	13,238
Caldwell	6,366	13,112
Callaway	6,016	14,429
Camden	6,016	14,429
Cape Girardeau	6,757	13,238
Carroll	6,366	13,112
Carter	5,787	12,387
Cass	5,861	14,354
Cedar	5,334	12,993
Chariton	6,016	14,429
Christian	5,334	12,993
Clark	6,905	13,168
Clay	5,861	14,354
Clinton	6,366	13,112
Cole	6,016	14,429
Cooper	6,016	14,429
Crawford	5,787	12,387
Dade	5,334	12,993
Dallas	5,334	12,993
Daviess	6,366	13,112
DeKalb	6,366	13,112
Dent	5,787	12,387
Douglas	5,334	12,993
Dunklin	6,757	13,238
Franklin	5,641	13,787
Gasconade	6,016	14,429
Gentry	6,366	13,112
Greene	5,334	12,993
Grundy	6,366	13,112
Harrison	6,366	13,112
Henry	5,855	15,061
Hickory	5,334	12,993
Holt	6,366	13,112
Howard	6,016	14,429
Howell	5,787	12,387

Iron	5,787	12,387
Jackson	5,861	14,354
Jasper	5,676	11,757
Jefferson	5,641	13,787
Johnson	5,855	15,061
Knox	6,905	13,168
Laclede	5,334	12,993
Lafayette	5,855	15,061
Lawrence	5,334	12,993
Lewis	6,905	13,168
Lincoln	5,641	13,787
Linn	6,905	13,168
Livingston	6,366	13,112
Macon	6,905	13,168
Madison	6,757	13,238
Maries	6,016	14,429
Marion	6,905	13,168
McDonald	5,676	11,757
Mercer	6,366	13,112
Miller	6,016	14,429
Mississippi	6,757	13,238
Moniteau	6,016	14,429
Monroe	6,016	14,429
Montgomery	6,016	14,429
Morgan	6,016	14,429
New Madrid	6,757	13,238
Newton	5,676	11,757
Nodaway	6,366	13,112
Oregon	5,787	12,387
Osage	6,016	14,429
Ozark	5,334	12,993
Pemiscot	6,757	13,238
Perry	6,757	13,238
Pettis	5,855	15,061
Phelps	5,787	12,387
Pike	6,905	13,168
Platte	5,861	14,354
Polk	5,334	12,993
Pulaski	5,787	12,387
Putnam	6,905	13,168
Ralls	6,905	13,168
Randolph	6,016	14,429
Ray	6,366	13,112
Reynolds	5,787	12,387
Ripley	5,787	12,387
Saline	5,855	15,061
Schuyler	6,905	13,168
Scotland	6,905	13,168
Scott	6,757	13,238
Shannon	5,787	12,387
Shelby	6,905	13,168
St. Charles	5,641	13,787
St. Clair	5,855	15,061

St. Francois	5,641	13,787
St. Louis	5,641	13,787
St. Louis City	5,641	13,787
Ste. Genevieve	5,641	13,787
Stoddard	6,757	13,238
Stone	5,334	12,993
Sullivan	6,905	13,168
Taney	5,334	12,993
Texas	5,787	12,387
Vernon	5,855	15,061
Warren	5,641	13,787
Washington	5,641	13,787
Wayne	6,757	13,238
Webster	5,334	12,993
Worth	6,366	13,112
Wright	5,334	12,993

## Montana

County	Employee-Only	Dependent, Family, etc.
Beaverhead	7,551	14,736
Big Horn	7,551	14,736
Blaine	7,551	14,736
Broadwater	6,521	13,365
Carbon	6,473	13,174
Carter	7,551	14,736
Cascade	6,521	13,365
Chouteau	6,521	13,365
Custer	7,551	14,736
Daniels	7,551	14,736
Dawson	7,551	14,736
Deer Lodge	6,521	13,365
Fallon	7,551	14,736
Fergus	7,551	14,736
Flathead	6,270	12,982
Gallatin	6,521	13,365
Garfield	7,551	14,736
Glacier	7,551	14,736
Golden Valley	7,551	14,736
Granite	7,551	14,736
Hill	7,551	14,736
Jefferson	6,521	13,365
Judith Basin	6,521	13,365
Lake	6,270	12,982
Lewis and Clark	6,521	13,365
Liberty	7,551	14,736
Lincoln	7,551	14,736
Madison	7,551	14,736
McCone	7,551	14,736
Meagher	7,551	14,736
Mineral	7,551	14,736
Missoula	6,270	12,982
Musselshell	6,473	13,174

Park	7,551	14,736
Petroleum	7,551	14,736
Phillips	7,551	14,736
Pondera	7,551	14,736
Powder River	7,551	14,736
Powell	7,551	14,736
Prairie	7,551	14,736
Ravalli	7,551	14,736
Richland	7,551	14,736
Roosevelt	7,551	14,736
Rosebud	7,551	14,736
Sanders	7,551	14,736
Sheridan	7,551	14,736
Silver Bow	6,521	13,365
Stillwater	6,473	13,174
Sweet Grass	6,473	13,174
Teton	6,521	13,365
Toole	7,551	14,736
Treasure	7,551	14,736
Valley	7,551	14,736
Wheatland	7,551	14,736
Wibaux	7,551	14,736
Yellowstone	6,473	13,174

## Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	6,091	15,524
Antelope	6,091	15,524
Arthur	6,941	16,213
Banner	6,941	16,213
Blaine	6,091	15,524
Boone	6,091	15,524
Box Butte	6,941	16,213
Boyd	6,091	15,524
Brown	6,941	16,213
Buffalo	6,091	15,524
Burt	5,652	15,386
Butler	6,091	15,524
Cass	5,652	15,386
Cedar	6,091	15,524
Chase	6,941	16,213
Cherry	6,941	16,213
Cheyenne	6,941	16,213
Clay	6,091	15,524
Colfax	6,091	15,524
Cuming	6,091	15,524
Custer	6,091	15,524
Dakota	6,091	15,524
Dawes	6,941	16,213
Dawson	6,091	15,524
Deuel	6,941	16,213
Dixon	6,091	15,524

Dodge	5,652	15,386
Douglas	5,652	15,386
Dundy	6,941	16,213
Fillmore	5,994	17,142
Franklin	6,091	15,524
Frontier	6,941	16,213
Furnas	6,091	15,524
Gage	5,994	17,142
Garden	6,941	16,213
Garfield	6,091	15,524
Gosper	6,091	15,524
Grant	6,941	16,213
Greeley	6,091	15,524
Hall	6,091	15,524
Hamilton	6,091	15,524
Harlan	6,091	15,524
Hayes	6,941	16,213
Hitchcock	6,941	16,213
Holt	6,091	15,524
Hooker	6,941	16,213
Howard	6,091	15,524
Jefferson	5,994	17,142
Johnson	5,994	17,142
Kearney	6,091	15,524
Keith	6,941	16,213
Keya Paha	6,091	15,524
Kimball	6,941	16,213
Knox	6,091	15,524
Lancaster	5,994	17,142
Lincoln	6,941	16,213
Logan	6,941	16,213
Loup	6,091	15,524
Madison	6,091	15,524
McPherson	6,941	16,213
Merrick	6,091	15,524
Morrill	6,941	16,213
Nance	6,091	15,524
Nemaha	5,994	17,142
Nuckolls	6,091	15,524
Otoe	5,994	17,142
Pawnee	5,994	17,142
Perkins	6,941	16,213
Phelps	6,091	15,524
Pierce	6,091	15,524
Platte	6,091	15,524
Polk	6,091	15,524
Red Willow	6,941	16,213
Richardson	5,994	17,142
Rock	6,091	15,524
Saline	5,994	17,142
Sarpy	5,652	15,386
Saunders	5,652	15,386
Scotts Bluff	6,941	16,213

Seward	5,994	17,142
Sheridan	6,941	16,213
Sherman	6,091	15,524
Sioux	6,941	16,213
Stanton	6,091	15,524
Thayer	5,994	17,142
Thomas	6,941	16,213
Thurston	5,652	15,386
Valley	6,091	15,524
Washington	5,652	15,386
Wayne	6,091	15,524
Webster	6,091	15,524
Wheeler	6,091	15,524
York	5,994	17,142

## Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	5,674	12,630
Churchill	6,591	14,799
Clark	5,410	11,713
Douglas	5,674	12,630
Elko	6,591	14,799
Esmeralda	6,591	14,799
Eureka	6,591	14,799
Humboldt	6,591	14,799
Lander	6,591	14,799
Lincoln	6,591	14,799
Lyon	5,674	12,630
Mineral	6,591	14,799
Nye	5,410	11,713
Pershing	6,591	14,799
Storey	5,674	12,630
Washoe	6,052	13,487
White Pine	6,591	14,799

## New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	7,363	16,865

## New Jersey

County	Employee-Only	Dependent, Family, etc.
All	7,632	18,496

## New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	6,433	15,511
Catron	6,834	16,484
Chaves	6,834	16,484
Cibola	6,834	16,484

Colfax	6,834	16,484
Curry	6,834	16,484
De Baca	6,834	16,484
Dona Ana	6,860	14,211
Eddy	6,834	16,484
Grant	6,834	16,484
Guadalupe	6,834	16,484
Harding	6,834	16,484
Hidalgo	6,834	16,484
Lea	6,834	16,484
Lincoln	6,834	16,484
Los Alamos	6,834	16,484
Luna	6,834	16,484
McKinley	6,834	16,484
Mora	6,834	16,484
Otero	6,834	16,484
Quay	6,834	16,484
Rio Arriba	6,834	16,484
Roosevelt	6,834	16,484
San Juan	6,750	14,591
San Miguel	6,834	16,484
Sandoval	6,433	15,511
Santa Fe	6,073	15,206
Sierra	6,834	16,484
Socorro	6,834	16,484
Taos	6,834	16,484
Torrance	6,433	15,511
Union	6,834	16,484
Valencia	6,433	15,511

### New York

County	Employee-Only	Dependent, Family, etc.
Albany	6,971	15,128
Allegany	5,704	13,998
Bronx	7,784	18,889
Broome	6,265	14,709
Cattaraugus	5,704	13,998
Cayuga	6,265	14,709
Chautauqua	5,704	13,998
Chemung	6,265	14,709
Chenango	6,450	14,224
Clinton	6,450	14,224
Columbia	6,971	15,128
Cortland	6,265	14,709
Delaware	6,378	15,015
Dutchess	6,378	15,015
Erie	5,704	13,998
Essex	6,450	14,224
Franklin	6,450	14,224
Fulton	6,971	15,128
Genesee	5,704	13,998
Greene	6,971	15,128

Hamilton	6,450	14,224
Herkimer	6,450	14,224
Jefferson	6,450	14,224
Kings	7,784	18,889
Lewis	6,450	14,224
Livingston	5,316	12,563
Madison	6,450	14,224
Monroe	5,316	12,563
Montgomery	6,971	15,128
Nassau	7,535	17,854
New York	7,784	18,889
Niagara	5,704	13,998
Oneida	6,450	14,224
Onondaga	6,265	14,709
Ontario	5,316	12,563
Orange	6,378	15,015
Orleans	5,704	13,998
Oswego	6,450	14,224
Otsego	6,450	14,224
Putnam	6,378	15,015
Queens	7,784	18,889
Rensselaer	6,971	15,128
Richmond	7,784	18,889
Rockland	7,784	18,889
Saratoga	6,971	15,128
Schenectady	6,971	15,128
Schoharie	6,971	15,128
Schuyler	6,265	14,709
Seneca	5,316	12,563
St. Lawrence	6,450	14,224
Steuben	6,265	14,709
Suffolk	7,535	17,854
Sullivan	6,378	15,015
Tioga	6,265	14,709
Tompkins	6,265	14,709
Ulster	6,378	15,015
Warren	6,971	15,128
Washington	6,971	15,128
Wayne	5,316	12,563
Westchester	7,784	18,889
Wyoming	5,704	13,998
Yates	5,316	12,563

### North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	6,291	13,056
Alexander	5,769	16,132
Alleghany	7,573	17,074
Anson	5,762	15,915
Ashe	7,573	17,074
Avery	5,713	13,618
Beaufort	5,755	12,777

Bertie	6,786	17,420
Bladen	5,940	14,124
Brunswick	6,642	14,934
Buncombe	5,713	13,618
Burke	5,769	16,132
Cabarrus	5,762	15,915
Caldwell	5,769	16,132
Camden	6,786	17,420
Carteret	5,755	12,777
Caswell	6,291	13,056
Catawba	5,769	16,132
Chatham	6,291	13,056
Cherokee	5,713	13,618
Chowan	6,786	17,420
Clay	5,713	13,618
Cleveland	5,465	14,225
Columbus	6,642	14,934
Craven	5,755	12,777
Cumberland	5,940	14,124
Currituck	6,786	17,420
Dare	5,755	12,777
Davidson	5,916	13,648
Davie	5,916	13,648
Duplin	6,642	14,934
Durham	6,291	13,056
Edgecombe	5,883	17,577
Forsyth	5,916	13,648
Franklin	6,343	16,463
Gaston	5,465	14,225
Gates	6,786	17,420
Graham	5,713	13,618
Granville	5,338	11,925
Greene	5,883	17,577
Guilford	6,265	14,505
Halifax	6,786	17,420
Harnett	5,940	14,124
Haywood	5,713	13,618
Henderson	5,713	13,618
Hertford	6,786	17,420
Hoke	5,940	14,124
Hyde	5,755	12,777
Iredell	5,769	16,132
Jackson	5,713	13,618
Johnston	6,343	16,463
Jones	5,755	12,777
Lee	6,291	13,056
Lenoir	5,755	12,777
Lincoln	5,465	14,225
Macon	5,713	13,618
Madison	5,713	13,618
Martin	6,786	17,420
McDowell	5,713	13,618
Mecklenburg	5,762	15,915

Mitchell	5,713	13,618
Montgomery	6,207	11,268
Moore	6,207	11,268
Nash	5,883	17,577
New Hanover	6,642	14,934
Northampton	6,786	17,420
Onslow	6,642	14,934
Orange	6,291	13,056
Pamlico	5,755	12,777
Pasquotank	6,786	17,420
Pender	6,642	14,934
Perquimans	6,786	17,420
Person	6,291	13,056
Pitt	5,883	17,577
Polk	5,713	13,618
Randolph	6,265	14,505
Richmond	5,940	14,124
Robeson	5,940	14,124
Rockingham	6,265	14,505
Rowan	5,762	15,915
Rutherford	5,713	13,618
Sampson	5,940	14,124
Scotland	5,940	14,124
Stanly	5,762	15,915
Stokes	5,916	13,648
Surry	5,916	13,648
Swain	5,713	13,618
Transylvania	5,713	13,618
Tyrrell	5,755	12,777
Union	5,762	15,915
Vance	5,338	11,925
Wake	6,343	16,463
Warren	5,338	11,925
Washington	5,755	12,777
Watauga	7,573	17,074
Wayne	5,883	17,577
Wilkes	7,573	17,074
Wilson	5,883	17,577
Yadkin	5,916	13,648
Yancey	5,713	13,618

### North Dakota

County	Employee-Only	Dependent, Family, etc.
Adams	6,575	15,446
Barnes	6,575	15,446
Benson	6,575	15,446
Billings	6,575	15,446
Bottineau	6,575	15,446
Bowman	6,575	15,446
Burke	6,575	15,446
Burleigh	5,914	14,931
Cass	6,057	14,739

Cavalier	6,575	15,446
Dickey	6,575	15,446
Divide	6,575	15,446
Dunn	6,575	15,446
Eddy	6,575	15,446
Emmons	6,575	15,446
Foster	6,575	15,446
Golden Valley	6,575	15,446
Grand Forks	6,204	14,793
Grant	6,575	15,446
Griggs	6,575	15,446
Hettinger	6,575	15,446
Kidder	6,575	15,446
LaMoure	6,575	15,446
Logan	6,575	15,446
McHenry	6,575	15,446
McIntosh	6,575	15,446
McKenzie	6,575	15,446
McLean	6,575	15,446
Mercer	6,575	15,446
Morton	5,914	14,931
Mountrail	6,575	15,446
Nelson	6,575	15,446
Oliver	6,575	15,446
Pembina	6,575	15,446
Pierce	6,575	15,446
Ramsey	6,575	15,446
Ransom	6,575	15,446
Renville	6,575	15,446
Richland	6,575	15,446
Rolette	6,575	15,446
Sargent	6,575	15,446
Sheridan	6,575	15,446
Sioux	6,575	15,446
Slope	6,575	15,446
Stark	6,575	15,446
Steele	6,575	15,446
Stutsman	6,575	15,446
Towner	6,575	15,446
Traill	6,575	15,446
Walsh	6,575	15,446
Ward	6,575	15,446
Wells	6,575	15,446
Williams	6,575	15,446

### Ohio

County	Employee-Only	Dependent, Family, etc.
Adams	6,124	13,921
Allen	6,837	15,050
Ashland	6,055	13,927
Ashtabula	6,501	15,154
Athens	4,965	12,033

Auglaize	6,837	15,050
Belmont	6,679	17,239
Brown	6,124	13,921
Butler	5,747	14,081
Carroll	6,653	15,683
Champaign	5,797	16,115
Clark	5,797	16,115
Clermont	6,124	13,921
Clinton	6,124	13,921
Columbiana	6,406	15,764
Coshocton	6,679	17,239
Crawford	6,213	15,017
Cuyahoga	6,501	15,154
Darke	5,797	16,115
Defiance	6,247	14,375
Delaware	6,222	15,775
Erie	6,585	14,848
Fairfield	6,222	15,775
Fayette	6,222	15,775
Franklin	6,222	15,775
Fulton	6,247	14,375
Gallia	8,016	18,614
Geauga	6,501	15,154
Greene	5,797	16,115
Guernsey	6,679	17,239
Hamilton	5,747	14,081
Hancock	6,837	15,050
Hardin	6,837	15,050
Harrison	6,679	17,239
Henry	6,247	14,375
Highland	6,124	13,921
Hocking	4,965	12,033
Holmes	5,541	15,434
Huron	6,585	14,848
Jackson	8,016	18,614
Jefferson	6,679	17,239
Knox	6,222	15,775
Lake	6,501	15,154
Lawrence	8,016	18,614
Licking	6,222	15,775
Logan	6,222	15,775
Lorain	6,501	15,154
Lucas	6,247	14,375
Madison	6,222	15,775
Mahoning	6,406	15,764
Marion	6,954	14,223
Medina	6,055	13,927
Meigs	4,965	12,033
Mercer	6,837	15,050
Miami	5,797	16,115
Monroe	6,679	17,239
Montgomery	5,797	16,115
Morgan	6,679	17,239

Morrow	6,954	14,223
Muskingum	6,679	17,239
Noble	6,679	17,239
Ottawa	6,585	14,848
Paulding	6,837	15,050
Perry	6,679	17,239
Pickaway	6,222	15,775
Pike	8,016	18,614
Portage	6,055	13,927
Preble	5,797	16,115
Putnam	6,837	15,050
Richland	6,213	15,017
Ross	8,016	18,614
Sandusky	6,585	14,848
Scioto	8,016	18,614
Seneca	6,585	14,848
Shelby	5,797	16,115
Stark	6,653	15,683
Summit	6,055	13,927
Trumbull	6,406	15,764
Tuscarawas	6,679	17,239
Union	6,222	15,775
Van Wert	6,837	15,050
Vinton	8,016	18,614
Warren	5,747	14,081
Washington	4,965	12,033
Wayne	5,541	15,434
Williams	6,247	14,375
Wood	6,247	14,375
Wyandot	6,585	14,848

## Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	5,409	13,219
Alfalfa	5,409	13,219
Atoka	5,409	13,219
Beaver	5,409	13,219
Beckham	5,409	13,219
Blaine	5,409	13,219
Bryan	5,409	13,219
Caddo	5,409	13,219
Canadian	5,737	13,521
Carter	5,409	13,219
Cherokee	5,409	13,219
Choctaw	5,409	13,219
Cimarron	5,409	13,219
Cleveland	5,737	13,521
Coal	5,409	13,219
Comanche	5,505	13,253
Cotton	5,409	13,219
Craig	5,409	13,219
Creek	5,742	12,985

Custer	5,409	13,219
Delaware	5,409	13,219
Dewey	5,409	13,219
Ellis	5,409	13,219
Garfield	5,409	13,219
Garvin	5,409	13,219
Grady	5,737	13,521
Grant	5,409	13,219
Greer	5,409	13,219
Harmon	5,409	13,219
Harper	5,409	13,219
Haskell	5,409	13,219
Hughes	5,409	13,219
Jackson	5,409	13,219
Jefferson	5,409	13,219
Johnston	5,409	13,219
Kay	5,409	13,219
Kingfisher	5,409	13,219
Kiowa	5,409	13,219
Latimer	5,409	13,219
Le Flore	5,036	10,974
Lincoln	5,737	13,521
Logan	5,737	13,521
Love	5,409	13,219
Major	5,409	13,219
Marshall	5,409	13,219
Mayes	5,409	13,219
McClain	5,737	13,521
McCurtain	5,409	13,219
McIntosh	5,409	13,219
Murray	5,409	13,219
Muskogee	5,409	13,219
Noble	5,409	13,219
Nowata	5,409	13,219
Okfuskee	5,409	13,219
Oklahoma	5,737	13,521
Okmulgee	5,742	12,985
Osage	5,742	12,985
Ottawa	5,409	13,219
Pawnee	5,742	12,985
Payne	5,409	13,219
Pittsburg	5,409	13,219
Pontotoc	5,409	13,219
Pottawatomie	5,409	13,219
Pushmataha	5,409	13,219
Roger Mills	5,409	13,219
Rogers	5,742	12,985
Seminole	5,409	13,219
Sequoyah	5,036	10,974
Stephens	5,409	13,219
Texas	5,409	13,219
Tillman	5,409	13,219
Tulsa	5,742	12,985

Wagoner	5,742	12,985
Washington	5,409	13,219
Washita	5,409	13,219
Woods	5,409	13,219
Woodward	5,409	13,219

## Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	6,873	13,528
Benton	6,155	15,751
Clackamas	6,401	15,581
Clatsop	7,226	16,161
Columbia	7,226	16,161
Coos	7,226	16,161
Crook	6,873	13,528
Curry	7,226	16,161
Deschutes	5,745	12,480
Douglas	6,534	14,279
Gilliam	6,873	13,528
Grant	6,873	13,528
Harney	6,873	13,528
Hood River	6,873	13,528
Jackson	6,534	14,279
Jefferson	6,873	13,528
Josephine	6,534	14,279
Klamath	5,745	12,480
Lake	5,745	12,480
Lane	6,155	15,751
Lincoln	7,226	16,161
Linn	6,155	15,751
Malheur	6,873	13,528
Marion	6,316	15,307
Morrow	6,873	13,528
Multnomah	6,401	15,581
Polk	6,316	15,307
Sherman	6,873	13,528
Tillamook	7,226	16,161
Umatilla	6,873	13,528
Union	6,873	13,528
Wallowa	6,873	13,528
Wasco	6,873	13,528
Washington	6,401	15,581
Wheeler	6,873	13,528
Yamhill	6,401	15,581

## Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	5,890	13,480
Allegheny	5,836	13,596
Armstrong	5,836	13,596
Beaver	5,836	13,596

Bedford	6,147	13,664
Berks	5,890	13,480
Blair	6,147	13,664
Bradford	6,442	14,401
Bucks	6,846	15,483
Butler	5,836	13,596
Cambria	6,147	13,664
Cameron	5,690	13,516
Carbon	6,442	14,401
Centre	6,292	13,068
Chester	6,846	15,483
Clarion	5,114	11,701
Clearfield	6,147	13,664
Clinton	6,442	14,401
Columbia	6,292	13,068
Crawford	5,114	11,701
Cumberland	6,311	13,514
Dauphin	6,311	13,514
Delaware	6,846	15,483
Elk	5,690	13,516
Erie	5,114	11,701
Fayette	5,836	13,596
Forest	5,114	11,701
Franklin	6,311	13,514
Fulton	6,311	13,514
Greene	5,836	13,596
Huntingdon	6,147	13,664
Indiana	5,836	13,596
Jefferson	6,147	13,664
Juniata	6,311	13,514
Lackawanna	6,442	14,401
Lancaster	5,890	13,480
Lawrence	5,836	13,596
Lebanon	6,311	13,514
Lehigh	6,292	13,068
Luzerne	6,442	14,401
Lycoming	6,442	14,401
McKean	5,114	11,701
Mercer	5,114	11,701
Mifflin	6,292	13,068
Monroe	6,442	14,401
Montgomery	6,846	15,483
Montour	6,292	13,068
Northampton	6,292	13,068
Northumberland	6,292	13,068
Perry	6,311	13,514
Philadelphia	6,846	15,483
Pike	6,442	14,401
Potter	5,690	13,516
Schuylkill	6,292	13,068
Snyder	6,292	13,068
Somerset	6,147	13,664
Sullivan	6,442	14,401

Susquehanna	6,442	14,401
Tioga	6,442	14,401
Union	6,292	13,068
Venango	5,114	11,701
Warren	5,114	11,701
Washington	5,836	13,596
Wayne	6,442	14,401
Westmoreland	5,836	13,596
Wyoming	6,442	14,401
York	5,890	13,480

### Rhode Island

County	Employee-Only	Dependent, Family, etc.
All	6,928	16,143

### South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	6,937	17,233
Aiken	5,752	11,878
Allendale	6,207	15,310
Anderson	6,424	14,530
Bamberg	5,262	13,038
Barnwell	5,387	13,043
Beaufort	6,876	13,826
Berkeley	6,494	17,197
Calhoun	5,472	11,708
Charleston	6,104	14,237
Cherokee	5,861	12,318
Chester	6,690	16,340
Chesterfield	6,121	15,091
Clarendon	5,176	16,923
Colleton	6,048	13,674
Darlington	7,418	17,113
Dillon	6,435	14,058
Dorchester	6,430	12,948
Edgefield	5,276	13,933
Fairfield	6,380	15,700
Florence	6,169	17,021
Georgetown	5,989	15,172
Greenville	6,183	14,671
Greenwood	5,526	13,468
Hampton	6,829	15,500
Horry	6,623	13,194
Jasper	6,165	12,831
Kershaw	7,411	17,003
Lancaster	6,894	14,929
Laurens	6,269	13,962
Lee	6,062	14,934
Lexington	6,284	17,459
Marion	7,353	16,969
Marlboro	6,555	15,057

McCormick	7,551	17,439
Newberry	7,334	16,581
Oconee	7,338	16,567
Orangeburg	6,893	17,229
Pickens	5,856	14,151
Richland	6,053	16,561
Saluda	7,316	16,664
Spartanburg	5,425	13,594
Sumter	6,464	17,081
Union	5,313	12,578
Williamsburg	6,083	15,186
York	6,594	13,818

### South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	6,158	14,729
Beadle	6,136	15,388
Bennett	6,202	15,287
Bon Homme	6,158	14,729
Brookings	6,136	15,388
Brown	6,136	15,388
Brule	6,158	14,729
Buffalo	6,158	14,729
Butte	6,202	15,287
Campbell	6,136	15,388
Charles Mix	6,158	14,729
Clark	6,136	15,388
Clay	5,938	16,351
Codington	6,136	15,388
Corson	6,202	15,287
Custer	6,202	15,287
Davison	6,158	14,729
Day	6,136	15,388
Deuel	6,136	15,388
Dewey	6,202	15,287
Douglas	6,158	14,729
Edmunds	6,136	15,388
Fall River	6,202	15,287
Faulk	6,136	15,388
Grant	6,136	15,388
Gregory	6,202	15,287
Haakon	6,202	15,287
Hamiin	6,136	15,388
Hand	6,158	14,729
Hanson	6,158	14,729
Harding	6,202	15,287
Hughes	6,158	14,729
Hutchinson	6,158	14,729
Hyde	6,158	14,729
Jackson	6,202	15,287
Jerauld	6,158	14,729
Jones	6,202	15,287

Kingsbury	6,136	15,388
Lake	5,938	16,351
Lawrence	6,202	15,287
Lincoln	5,938	16,351
Lyman	6,202	15,287
Marshall	6,136	15,388
McCook	5,938	16,351
McPherson	6,136	15,388
Meade	6,202	15,287
Mellette	6,202	15,287
Miner	6,158	14,729
Minnehaha	5,938	16,351
Moody	5,938	16,351
Pennington	6,202	15,287
Perkins	6,202	15,287
Potter	6,136	15,388
Roberts	6,136	15,388
Sanborn	6,158	14,729
Shannon	6,202	15,287
Spink	6,136	15,388
Stanley	6,202	15,287
Sully	6,158	14,729
Todd	6,202	15,287
Tripp	6,202	15,287
Turner	5,938	16,351
Union	5,938	16,351
Walworth	6,136	15,388
Yankton	6,158	14,729
Ziebach	6,202	15,287

### Tennessee

County	Employee-Only	Dependent, Family, etc.
Anderson	5,151	13,797
Bedford	5,240	12,700
Benton	5,004	16,539
Bledsoe	6,003	13,805
Blount	5,151	13,797
Bradley	6,003	13,805
Campbell	5,151	13,797
Cannon	4,853	11,018
Carroll	5,004	16,539
Carter	5,029	12,672
Cheatham	5,408	13,303
Chester	5,004	16,539
Claiborne	5,151	13,797
Clay	4,853	11,018
Cocke	5,151	13,797
Coffee	5,240	12,700
Crockett	5,004	16,539
Cumberland	4,853	11,018
Davidson	5,408	13,303
Decatur	5,004	16,539

DeKalb	4,853	11,018
Dickson	5,240	12,700
Dyer	5,004	16,539
Fayette	5,491	12,391
Fentress	4,853	11,018
Franklin	6,003	13,805
Gibson	5,004	16,539
Giles	5,240	12,700
Grainger	5,151	13,797
Greene	5,029	12,672
Grundy	6,003	13,805
Hamblen	5,151	13,797
Hamilton	6,003	13,805
Hancock	5,029	12,672
Hardeman	5,004	16,539
Hardin	5,004	16,539
Hawkins	5,029	12,672
Haywood	5,491	12,391
Henderson	5,004	16,539
Henry	5,004	16,539
Hickman	5,240	12,700
Houston	5,240	12,700
Humphreys	5,240	12,700
Jackson	4,853	11,018
Jefferson	5,151	13,797
Johnson	5,029	12,672
Knox	5,151	13,797
Lake	5,004	16,539
Lauderdale	5,491	12,391
Lawrence	5,240	12,700
Lewis	5,240	12,700
Lincoln	5,240	12,700
Loudon	5,151	13,797
Macon	4,853	11,018
Madison	5,004	16,539
Marion	6,003	13,805
Marshall	5,240	12,700
Mauzy	5,240	12,700
McMinn	6,003	13,805
McNairy	5,004	16,539
Meigs	6,003	13,805
Monroe	5,151	13,797
Montgomery	5,408	13,303
Moore	5,240	12,700
Morgan	5,151	13,797
Obion	5,004	16,539
Overton	4,853	11,018
Perry	5,240	12,700
Pickett	4,853	11,018
Polk	6,003	13,805
Putnam	4,853	11,018
Rhea	6,003	13,805
Roane	5,151	13,797

Robertson	5,408	13,303
Rutherford	5,408	13,303
Scott	5,151	13,797
Sequatchie	6,003	13,805
Sevier	5,151	13,797
Shelby	5,491	12,391
Smith	4,853	11,018
Stewart	5,240	12,700
Sullivan	5,029	12,672
Sumner	5,408	13,303
Tipton	5,491	12,391
Trousdale	5,408	13,303
Unicoi	5,029	12,672
Union	5,151	13,797
Van Buren	4,853	11,018
Warren	4,853	11,018
Washington	5,029	12,672
Wayne	5,240	12,700
Weakley	5,004	16,539
White	4,853	11,018
Williamson	5,408	13,303
Wilson	5,408	13,303

### Texas

County	Employee-Only	Dependent, Family, etc.
Anderson	6,166	13,758
Andrews	6,166	13,758
Angelina	6,166	13,758
Aransas	4,973	13,233
Archer	7,121	13,454
Armstrong	5,824	14,032
Atascosa	4,699	11,995
Austin	5,828	14,886
Bailey	6,166	13,758
Bandera	4,699	11,995
Bastrop	4,845	13,094
Baylor	6,166	13,758
Bee	6,166	13,758
Bell	4,851	12,984
Bexar	4,699	11,995
Blanco	6,166	13,758
Borden	6,166	13,758
Bosque	6,166	13,758
Bowie	4,665	10,806
Brazoria	5,828	14,886
Brazos	4,830	10,806
Brewster	6,166	13,758
Briscoe	6,166	13,758
Brooks	6,166	13,758
Brown	6,166	13,758
Burleson	4,830	10,806
Burnet	6,166	13,758

Caldwell	4,845	13,094
Calhoun	4,637	12,842
Callahan	6,250	13,936
Cameron	5,715	10,806
Camp	6,166	13,758
Carson	5,824	14,032
Cass	6,166	13,758
Castro	6,166	13,758
Chambers	5,828	14,886
Cherokee	6,166	13,758
Childress	6,166	13,758
Clay	7,121	13,454
Cochran	6,166	13,758
Coke	6,166	13,758
Coleman	6,166	13,758
Collin	5,553	13,242
Collingsworth	6,166	13,758
Colorado	6,166	13,758
Comal	4,699	11,995
Comanche	6,166	13,758
Concho	6,166	13,758
Cooke	6,166	13,758
Coryell	4,851	12,984
Cottle	6,166	13,758
Crane	6,166	13,758
Crockett	6,166	13,758
Crosby	4,458	12,169
Culberson	6,166	13,758
Dallam	6,166	13,758
Dallas	5,553	13,242
Dawson	6,166	13,758
Deaf Smith	6,166	13,758
Delta	5,553	13,242
Denton	5,553	13,242
DeWitt	6,166	13,758
Dickens	6,166	13,758
Dimmit	6,166	13,758
Donley	6,166	13,758
Duval	6,166	13,758
Eastland	6,166	13,758
Ector	7,121	14,170
Edwards	6,166	13,758
El Paso	4,890	12,137
Ellis	5,553	13,242
Erath	6,166	13,758
Falls	6,166	13,758
Fannin	6,166	13,758
Fayette	6,166	13,758
Fisher	6,166	13,758
Floyd	6,166	13,758
Foard	6,166	13,758
Fort Bend	5,828	14,886
Franklin	6,166	13,758

Freestone	6,166	13,758
Frio	6,166	13,758
Gaines	6,166	13,758
Galveston	5,828	14,886
Garza	6,166	13,758
Gillespie	6,166	13,758
Glasscock	6,166	13,758
Goliad	4,637	12,842
Gonzales	6,166	13,758
Gray	6,166	13,758
Grayson	6,983	12,497
Gregg	5,326	13,358
Grimes	6,166	13,758
Guadalupe	4,699	11,995
Hale	6,166	13,758
Hall	6,166	13,758
Hamilton	6,166	13,758
Hansford	6,166	13,758
Hardeman	6,166	13,758
Hardin	6,312	14,484
Harris	5,828	14,886
Harrison	6,166	13,758
Hartley	6,166	13,758
Haskell	6,166	13,758
Hays	4,845	13,094
Hemphill	6,166	13,758
Henderson	6,166	13,758
Hidalgo	4,783	10,806
Hill	6,166	13,758
Hockley	6,166	13,758
Hood	6,166	13,758
Hopkins	6,166	13,758
Houston	6,166	13,758
Howard	6,166	13,758
Hudspeth	6,166	13,758
Hunt	5,553	13,242
Hutchinson	6,166	13,758
Irion	4,610	11,111
Jack	6,166	13,758
Jackson	6,166	13,758
Jasper	6,166	13,758
Jeff Davis	6,166	13,758
Jefferson	6,312	14,484
Jim Hogg	6,166	13,758
Jim Wells	6,166	13,758
Johnson	5,553	13,242
Jones	6,250	13,936
Karnes	6,166	13,758
Kaufman	5,553	13,242
Kendall	4,699	11,995
Kenedy	6,166	13,758
Kent	6,166	13,758
Kerr	6,166	13,758

Kimble	6,166	13,758
King	6,166	13,758
Kinney	6,166	13,758
Kleberg	6,166	13,758
Knox	6,166	13,758
Lamar	6,166	13,758
Lamb	6,166	13,758
Lampasas	4,851	12,984
LaSalle	6,166	13,758
Lavaca	6,166	13,758
Lee	6,166	13,758
Leon	6,166	13,758
Liberty	5,828	14,886
Limestone	6,166	13,758
Lipscomb	6,166	13,758
Live Oak	6,166	13,758
Llano	6,166	13,758
Loving	6,166	13,758
Lubbock	4,458	12,169
Lynn	6,166	13,758
Madison	6,166	13,758
Marion	6,166	13,758
Martin	6,166	13,758
Mason	6,166	13,758
Matagorda	6,166	13,758
Maverick	6,166	13,758
McCulloch	6,166	13,758
McLennan	4,458	10,806
McMullen	6,166	13,758
Medina	4,699	11,995
Menard	6,166	13,758
Midland	5,121	12,078
Milam	6,166	13,758
Mills	6,166	13,758
Mitchell	6,166	13,758
Montague	6,166	13,758
Montgomery	5,828	14,886
Moore	6,166	13,758
Morris	6,166	13,758
Motley	6,166	13,758
Nacogdoches	6,166	13,758
Navarro	6,166	13,758
Newton	6,166	13,758
Nolan	6,166	13,758
Nueces	4,973	13,233
Ochiltree	6,166	13,758
Oldham	6,166	13,758
Orange	6,312	14,484
Palo Pinto	6,166	13,758
Panola	6,166	13,758
Parker	5,553	13,242
Parmer	6,166	13,758
Pecos	6,166	13,758

Polk	6,166	13,758
Potter	5,824	14,032
Presidio	6,166	13,758
Rains	6,166	13,758
Randall	5,824	14,032
Reagan	6,166	13,758
Real	6,166	13,758
Red River	6,166	13,758
Reeves	6,166	13,758
Refugio	6,166	13,758
Roberts	6,166	13,758
Robertson	4,830	10,806
Rockwall	5,553	13,242
Runnels	6,166	13,758
Rusk	5,326	13,358
Sabine	6,166	13,758
San Augustine	6,166	13,758
San Jacinto	5,828	14,886
San Patricio	4,973	13,233
San Saba	6,166	13,758
Schleicher	6,166	13,758
Scurry	6,166	13,758
Shackelford	6,166	13,758
Shelby	6,166	13,758
Sherman	6,166	13,758
Smith	5,793	13,026
Somervell	6,166	13,758
Starr	6,166	13,758
Stephens	6,166	13,758
Sterling	6,166	13,758
Stonewall	6,166	13,758
Sutton	6,166	13,758
Swisher	6,166	13,758
Tarrant	5,553	13,242
Taylor	6,250	13,936
Terrell	6,166	13,758
Terry	6,166	13,758
Throckmorton	6,166	13,758
Titus	6,166	13,758
Tom Green	4,610	11,111
Travis	4,845	13,094
Trinity	6,166	13,758
Tyler	6,166	13,758
Upshur	5,326	13,358
Upton	6,166	13,758
Uvalde	6,166	13,758
Val Verde	6,166	13,758
Van Zandt	6,166	13,758
Victoria	4,637	12,842
Walker	6,166	13,758
Waller	5,828	14,886
Ward	6,166	13,758
Washington	6,166	13,758

Webb	5,619	16,756
Wharton	6,166	13,758
Wheeler	6,166	13,758
Wichita	7,121	13,454
Wilbarger	6,166	13,758
Willacy	6,166	13,758
Williamson	4,845	13,094
Wilson	4,699	11,995
Winkler	6,166	13,758
Wise	5,553	13,242
Wood	6,166	13,758
Yoakum	6,166	13,758
Young	6,166	13,758
Zapata	6,166	13,758
Zavala	6,166	13,758

### Utah

County	Employee-Only	Dependent, Family, etc.
Beaver	6,852	17,285
Box Elder	5,776	15,202
Cache	6,493	15,134
Carbon	6,852	17,285
Daggett	6,852	17,285
Davis	5,884	15,021
Duchesne	6,852	17,285
Emery	6,852	17,285
Garfield	6,852	17,285
Grand	6,852	17,285
Iron	7,759	13,592
Juab	6,852	17,285
Kane	6,852	17,285
Millard	6,852	17,285
Morgan	5,776	15,202
Piute	6,852	17,285
Rich	6,493	15,134
Salt Lake	5,884	15,021
San Juan	6,852	17,285
Sanpete	6,852	17,285
Sevier	6,852	17,285
Summit	5,884	15,021
Tooele	5,884	15,021
Uintah	6,852	17,285
Utah	5,501	14,403
Wasatch	5,884	15,021
Washington	7,759	13,592
Wayne	6,852	17,285
Weber	5,776	15,202

### Vermont

County	Employee-Only	Dependent, Family, etc.
All	6,180	14,850

### Virginia

County	Employee-Only	Dependent, Family, etc.
Accomack	5,320	12,809
Albemarle	4,754	11,165
Alexandria City	6,070	15,495
Alleghany	5,320	12,809
Amelia	5,499	13,082
Amherst	4,899	12,108
Appomattox	4,899	12,108
Arlington	6,070	15,495
Augusta	5,320	12,809
Bath	5,320	12,809
Bedford	4,899	12,108
Bedford City	4,899	12,108
Bland	5,320	12,809
Botetourt	5,261	13,787
Bristol City	5,563	10,748
Brunswick	5,320	12,809
Buchanan	5,320	12,809
Buckingham	5,320	12,809
Buena Vista City	5,320	12,809
Campbell	4,899	12,108
Caroline	5,499	13,082
Carroll	5,320	12,809
Charles City	5,499	13,082
Charlotte	5,320	12,809
Charlottesville City	4,754	11,165
Chesapeake City	5,974	13,152
Chesterfield	5,499	13,082
Clarke	6,070	15,495
Colonial Heights City	5,499	13,082
Covington City	5,320	12,809
Craig	5,261	13,787
Culpeper	5,320	12,809
Cumberland	5,499	13,082
Danville City	6,612	12,554
Dickenson	5,320	12,809
Dinwiddie	5,499	13,082
Emporia City	5,320	12,809
Essex	5,320	12,809
Fairfax	6,070	15,495
Fairfax City	6,070	15,495
Falls Church City	6,070	15,495
Fauquier	6,070	15,495
Floyd	5,320	12,809
Fluvanna	4,754	11,165
Franklin	5,261	13,787
Franklin City	5,320	12,809
Frederick	5,116	11,383
Fredericksburg City	6,070	15,495
Galax City	5,320	12,809
Giles	5,548	12,970

Gloucester	5,974	13,152
Goochland	5,499	13,082
Grayson	5,320	12,809
Greene	4,754	11,165
Greensville	5,320	12,809
Halifax	5,320	12,809
Hampton City	5,974	13,152
Hanover	5,499	13,082
Harrisonburg City	4,560	11,930
Henrico	5,499	13,082
Henry	5,320	12,809
Highland	5,320	12,809
Hopewell City	5,499	13,082
Isle of Wight	5,974	13,152
James City	5,974	13,152
King and Queen	5,499	13,082
King George	5,320	12,809
King William	5,499	13,082
Lancaster	5,320	12,809
Lee	5,320	12,809
Lexington City	5,320	12,809
Loudoun	6,070	15,495
Louisa	5,499	13,082
Lunenburg	5,320	12,809
Lynchburg City	4,899	12,108
Madison	5,320	12,809
Manassas City	6,070	15,495
Manassas Park City	6,070	15,495
Martinsville City	5,320	12,809
Mathews	5,974	13,152
Mecklenburg	5,320	12,809
Middlesex	5,320	12,809
Montgomery	5,548	12,970
Nelson	4,754	11,165
New Kent	5,499	13,082
Newport News City	5,974	13,152
Norfolk City	5,974	13,152
Northampton	5,320	12,809
Northumberland	5,320	12,809
Norton City	5,320	12,809
Nottoway	5,320	12,809
Orange	5,320	12,809
Page	5,320	12,809
Patrick	5,320	12,809
Petersburg City	5,499	13,082
Pittsylvania	6,612	12,554
Poquoson	5,974	13,152
Portsmouth City	5,974	13,152
Powhatan	5,499	13,082
Prince Edward	5,320	12,809
Prince George	5,499	13,082
Prince William	6,070	15,495
Pulaski	5,548	12,970

Radford City	5,548	12,970
Rappahannock	5,320	12,809
Richmond	5,320	12,809
Richmond City	5,499	13,082
Roanoke	5,261	13,787
Roanoke City	5,261	13,787
Rockbridge	5,320	12,809
Rockingham	4,560	11,930
Russell	5,320	12,809
Salem City	5,261	13,787
Scott	5,563	10,748
Shenandoah	5,320	12,809
Smyth	5,320	12,809
Southampton	5,320	12,809
Spotsylvania	6,070	15,495
Stafford	6,070	15,495
Staunton City	5,320	12,809
Suffolk City	5,974	13,152
Surry	5,974	13,152
Sussex	5,499	13,082
Tazewell	5,320	12,809
Virginia Beach City	5,974	13,152
Warren	6,070	15,495
Washington	5,563	10,748
Waynesboro City	5,320	12,809
Westmoreland	5,320	12,809
Williamsburg City	5,974	13,152
Winchester City	5,116	11,383
Wise	5,320	12,809
Wythe	5,320	12,809
York	5,974	13,152

### Washington

County	Employee-Only	Dependent, Family, etc.
Adams	6,107	14,438
Asotin	6,107	14,438
Benton	6,107	14,438
Chelan	6,107	14,438
Clallam	6,005	13,827
Clark	6,381	17,446
Columbia	6,107	14,438
Cowlitz	6,005	13,827
Douglas	6,107	14,438
Ferry	5,353	12,931
Franklin	6,107	14,438
Garfield	6,107	14,438
Grant	6,107	14,438
Grays Harbor	6,005	13,827
Island	6,005	13,827
Jefferson	6,005	13,827
King	6,158	14,381
Kitsap	6,005	13,827

Kittitas	6,107	14,438
Klickitat	6,381	17,446
Lewis	6,005	13,827
Lincoln	5,353	12,931
Mason	6,005	13,827
Okanogan	6,107	14,438
Pacific	6,005	13,827
Pend Oreille	5,353	12,931
Pierce	6,005	13,827
San Juan	6,005	13,827
Skagit	6,005	13,827
Skamania	6,381	17,446
Snohomish	6,005	13,827
Spokane	5,353	12,931
Stevens	5,353	12,931
Thurston	6,005	13,827
Wahkiakum	6,005	13,827
Walla Walla	6,107	14,438
Whatcom	6,005	13,827
Whitman	6,107	14,438
Yakima	6,107	14,438

### West Virginia

County	Employee-Only	Dependent, Family, etc.
Barbour	7,045	16,341
Berkeley	5,736	15,733
Boone	6,054	15,775
Braxton	7,267	20,369
Brooke	6,120	16,191
Cabell	6,661	18,411
Calhoun	7,267	20,369
Clay	7,267	20,369
Doddridge	6,706	17,518
Fayette	7,267	20,369
Gilmer	6,706	17,518
Grant	6,042	14,387
Greenbrier	7,267	20,369
Hampshire	6,042	14,387
Hancock	6,120	16,191
Hardy	6,042	14,387
Harrison	7,045	16,341
Jackson	7,802	16,428
Jefferson	5,736	15,733
Kanawha	7,063	16,940
Lewis	6,706	17,518
Lincoln	6,054	15,775
Logan	6,054	15,775
Marion	6,706	17,518
Marshall	6,120	16,191
Mason	6,661	18,411
McDowell	6,054	15,775
Mercer	6,576	16,320

Mineral	6,042	14,387
Mingo	6,054	15,775
Monongalia	6,706	17,518
Monroe	6,576	16,320
Morgan	6,042	14,387
Nicholas	7,267	20,369
Ohio	6,120	16,191
Pendleton	6,042	14,387
Pleasants	7,802	16,428
Pocahontas	7,045	16,341
Preston	7,045	16,341
Putnam	6,661	18,411
Raleigh	6,576	16,320
Randolph	7,045	16,341
Ritchie	7,802	16,428
Roane	7,267	20,369
Summers	6,576	16,320
Taylor	7,045	16,341
Tucker	7,045	16,341
Tyler	7,802	16,428
Upshur	7,045	16,341
Wayne	6,661	18,411
Webster	7,045	16,341
Wetzel	6,706	17,518
Wirt	7,802	16,428
Wood	7,802	16,428
Wyoming	6,054	15,775

### Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	5,411	14,781
Ashland	5,509	16,792
Barron	7,523	17,274
Bayfield	5,509	16,792
Brown	5,633	15,526
Buffalo	6,523	18,850
Burnett	5,509	16,792
Calumet	5,926	16,992
Chippewa	7,204	18,274
Clark	7,523	17,274
Columbia	6,379	16,837
Crawford	5,870	15,948
Dane	5,538	16,512

Dodge	5,926	16,992
Door	5,633	15,526
Douglas	5,509	16,792
Dunn	7,204	18,274
Eau Claire	7,204	18,274
Florence	6,621	15,323
Fond du Lac	5,926	16,992
Forest	6,621	15,323
Grant	5,870	15,948
Green	6,379	16,837
Green Lake	5,411	14,781
Iowa	5,870	15,948
Iron	6,621	15,323
Jackson	6,523	18,850
Jefferson	6,379	16,837
Juneau	5,411	14,781
Kenosha	5,717	19,090
Kewaunee	5,633	15,526
La Crosse	6,523	18,850
Lafayette	5,870	15,948
Langlade	6,621	15,323
Lincoln	6,812	16,161
Manitowoc	5,633	15,526
Marathon	6,812	16,161
Marinette	5,633	15,526
Marquette	5,411	14,781
Menomonee	5,633	15,526
Milwaukee	6,233	18,404
Monroe	6,523	18,850
Oconto	5,633	15,526
Oneida	6,621	15,323
Outagamie	5,926	16,992
Ozaukee	6,202	16,515
Pepin	7,204	18,274
Pierce	5,901	15,313
Polk	5,901	15,313
Portage	6,812	16,161
Price	7,523	17,274
Racine	5,717	19,090
Richland	5,411	14,781
Rock	6,379	16,837
Rusk	7,523	17,274
Sauk	5,411	14,781

Sawyer	5,509	16,792
Shawano	5,633	15,526
Sheboygan	5,926	16,992
St. Croix	5,901	15,313
Taylor	7,523	17,274
Trempealeau	6,523	18,850
Vernon	5,870	15,948
Vilas	6,621	15,323
Walworth	6,379	16,837
Washburn	5,509	16,792
Washington	6,202	16,515
Waukesha	6,202	16,515
Waupaca	5,926	16,992
Waushara	5,926	16,992
Winnebago	5,926	16,992
Wood	6,812	16,161

### Wyoming

County	Employee-Only	Dependent, Family, etc.
Albany	6,961	15,923
Big Horn	6,961	15,923
Campbell	6,961	15,923
Carbon	6,961	15,923
Converse	6,961	15,923
Crook	6,961	15,923
Fremont	6,961	15,923
Goshen	6,961	15,923
Hot Springs	6,961	15,923
Johnson	6,961	15,923
Laramie	6,990	15,485
Lincoln	6,961	15,923
Natrona	7,028	16,409
Niobrara	6,961	15,923
Park	6,961	15,923
Platte	6,961	15,923
Sheridan	6,961	15,923
Sublette	6,961	15,923
Sweetwater	6,961	15,923
Teton	6,961	15,923
Uinta	6,961	15,923
Washakie	6,961	15,923
Weston	6,961	15,923